

ESCAPE2MAKE

England & Wales · Charity number 1183572

Details

Other names E2M

Status Registered

Legal form CIO

Registered 2019-05-24

Register [View on the Charity Commission register](#)

Contact

Address 56 Church Street
Lancaster
LA1 1LH

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Email h.bingley@escape2make.org

Website www.escape2make.org

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 11-19 LIVING IN LANCASHIRE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: (A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;B) ADVANCING EDUCATION; C) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: We aspire to help young people find and develop their creative passions, empathy, well-being and friendship groups through a calendar of inspiring, creative workshops, short courses and events. These are open to all secondary school age children (11-18) and are offered for free. We operate in the Lancaster, Morecambe in Lancashire and Kendal in Cumbria.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£233,056	£299,060	-	-
2024-03-31	£291,670	£181,118	-	-
2023-03-31	£133,861	£149,485	-	-
2022-05-31	£141,566	£58,461	-	-
2021-05-31	£23,180	£12,451	-	-

Trustees

Name	Role	Appointed
HELEN BINGLEY	Chair	2025-05-30
Adele Armistead		2026-02-11
Felix Gee		2025-12-01
Fran Wild		2025-10-01
Harley Keasey		2025-10-01
Jacqueline Cahalin		2024-03-25
Jennifer Ann Natusch		2018-11-05
Laura Yates Fitzsimons		2024-09-01
Leon Cruickshank		2026-02-01
Peter Jonathan Charnley		2021-12-01
Rachel Simpson		2025-10-01

ESCAPE2MAKE

England & Wales - Charity number 1183572

Accounts

CHARITY REGISTRATION NUMBER: 1183572

ESCAPE2MAKE

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 31 March 2025

ESCAPE2MAKE

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CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 March 2025

Current Trustees

Jennifer Natusch	Appointed November 2018
Peter Charnley	Appointed December 2021
Laura Yates Fitzsimons, Treasurer	Appointed June 2024
Jackie Cahalin	Appointed March 2024
Kym Cardona	Appointed February 2024
Helen Bingley, Chair	Appointed June 2025

Address

56 Church Street
Lancaster
LA1 1LH

Independent Examiner

Robert Mitchell FCA
CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

ESCAPE2MAKE

Trustees' Annual Report

Year ended 31 March 2025

The Trustees of Escape2Make (E2M) present their report and the financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Trustees

The Trustees who served the charity during the period were as follows:

Jennifer Natusch	Appointed November 2018
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022 Resigned 17 June 2025
Jane Samson	Appointed January 2022 Resigned 29 June 2025
William Kistler, Chair	Appointed July 2022 Resigned 5 June 2025
David Beuzeval, Vice Chair	Appointed July 2022 Resigned December 2024
Kym Cardona	Appointed February 2024
Kamal Essa	Resigned June 2024
Laura Yates Fitzsimons	Appointed June 2024
Debbie Bullock	Appointed May 2023 Resigned December 2024
Jackie Cahalin	Appointed March 2024
Gabby Ogiste	Appointed December 2024 Resigned 30 June 2025

Purposes and Aims

Our charity's purposes as set out in its governing document are:

To act as a resource for young people up to the age of 11-18 living in Lancashire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

1. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
2. enhancing educational engagement and outcomes for participants;
3. providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Due consideration has been given to the Charity Commission's guidance on public benefit by all trustees.

Ensuring our work delivers our aims

Our board reviews our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in this financial year.

ESCAPE2MAKE

Trustees' Annual Report (continued)

Year ended 31 March 2025

The focus of our work

E2M is a pioneering, grassroots, youth-led charitable organisation supporting the wellbeing of 11-18-year-olds by providing free creative programmes and ongoing club activity feeding into community-based events. We contract local creative practitioners, local and national businesses, cultural organisations and universities to facilitate our programmes, which are carefully crafted to inspire and motivate young people to discover new talents, passions, and how these can be used to give back to the community. In 2025, we will launch our first dedicated creative space for young people in Lancaster, which will house our activities.

E2M is fighting back against the repercussions of a decade of statutory youth provision cuts and the now all-consuming presence of social media. Young people resultantly have too little opportunity to access out of school hours provision beyond costly and sport-based clubs and are left to their own devices in their bedrooms with nothing but unhealthy use of television and the internet as entertainment. Bereft of activity, safe space and face-to-face communication, it is unsurprising that young people are officially the loneliest age group, experiencing the poorest mental health in the UK in higher numbers than ever before. E2M is a mental escape from the pressures of school, homelife and anxieties proven to be caused by use of social media, providing a haven for young people to meet face-to-face and create things side-by-side in an offline environment. We support young people to make things, make friends, and make a difference.

Our programmes also provide unique educational experiences for young people struggling with the narrowing options on offer by the national school curriculum. Funding restrictions have gradually forced comprehensive schools to reduce GCSE and A-Level subjects available, all too often resulting in the near extinction of 'non-core' subjects, including art, drama, food and design technologies. E2M, by offering vocational skill workshops ranging from 'zine' magazine editing and bicycle repair to film making and wild cooking, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative post-16 educational channels. Discovery of a talent or interest that would otherwise have gone unidentified could encourage struggling young people to stay in education, as well as increasing self-worth and motivation to do well in order to pursue a chosen interest.

Activities

The activities we offer are split into four categories: **Centre, Clubs, Projects and Youth Leadership**.

Centre

In February 2025, Escape2Make moved into its new home. A Centre in the middle of Lancaster's high street that was co-developed by young people. The space acts as a base of operations for Escape2Make's staff, but also an activity space where most of E2M's workshops are held.

The Centre has opened up new opportunities for Escape2Make's delivery of high-quality youth work. Having this space has allowed E2M to hold a wider variety of sessions, including drop-in style workshops during term breaks and weekly Escape Sessions, which focus on artistic activities that are guided by the attendees, shaping what they'd like to do - where no two sessions look the same.

In 2025 E2M moved most of its regular activity inside the Centre and has received mostly positive feedback from participants, freelance artists, volunteers and other collaborators.

The Centre is supported through three years' funding from the National Lottery Community Fund, secured in March 2024.

ESCAPE2MAKE

Trustees' Annual Report (continued)

Year ended 31 March 2025

Clubs

Our clubs run year-round, including during the school holidays, with free, fortnightly sessions open to all 11-18-year-olds from the region. They are led by creative professionals who work with the young participants to decide on quarterly themes to produce work around. In 2024-25, the clubs we ran were:

- **Film Club** – young people worked with professional filmmaker Kriss Foster to produce short documentaries, fiction films and animations;
- **Press Club** – participants developed writing and graphic design skills, working professional illustrator Mollie Ray. The group produced a selection of zines which were placed on sale in local shops to raise money for the charity;
- **Craft Club** – led by craft expert Melanie McKay, participants take part in hands-on, sustainable craft activities, such as crocheting and knitting, donating items to community groups. This club was started with support from Lancaster District CVS Pots of Possibility fund;
- **Makers Club** – launching July 2025, utilising technology in creative ways that involve 3D printing, CAD/CAM and laser cutting. Supported by the Walney Extension Skills Fund.
- **Bicycle Club** – Running from September 2023 – May 2025 taking place in Morecambe Library, this club, led by bicycle repair professionals Yim Lo and Deborah Simmonds, supports young people to develop maintenance skills and go on group bike rides. This club was started with a grant from Areti Charitable Trust and later supported by Penhale. The decision was made in 2025 to end the Bicycle Club as the facilitators have retired.

Projects

Our projects are ambitious, large-scale clusters of activity leading to a youth-led community-facing event. Each project involves a set of creative programmes, with groups that meet regularly, or full day workshops led by experts and attended by groups of 11-18-year-olds. Each programme works towards a tangible outcome that can be performed, sold or experienced at the final event, to which the wider local community is invited. Our key project in 2024-25 were:

- A **Green Festival**, in July-August 2024, supported by Areti Charitable Trust, Rathbones, You Are the Star, Walney and Lancashire Police & Crime Commissioner. 181 young people signed up, with 136 taking part in at least 1 session. 55 sessions took place as part of the project, featuring 169 hours of workshop time. The project was focused on interweaving creative activity with environmental thinking; creating green crafts and using sustainable methods to make art.
- The **E2M Fair**, in February 2025, supported by Lancashire County Council, Lancaster BID, Lancaster Community Fund, Nat Merriman Fund and crowdfunded by Escape2Make's generous donors and supporters. The project celebrated the opening of Escape2Make's home, a brand new Centre in Lancaster City Centre. The project saw 115 young people take part across 33 workshops, across 9 different activities during February half-term.

Impact reports for these projects can be found here:

<https://escape2make.org/our-impact/>

Our next project will be the **Summer Escape**, taking place in Summer 2025.

ESCAPE2MAKE

Trustees' Annual Report (continued)

Year ended 31 March 2025

Youth Leadership

Our youth leadership work involves establishing groups of young people to help guide us as an organisation, ensuring we are youth-led in our decision-making. In 2024-25 this work included:

- Our **Youth Board**, a group of young people heavily involved in E2M activity who meet monthly to discuss crucial issues relating to the organisation. Examples of this are the group writing our Kindness Contract, which underpins all our activity, selecting which creative programmes should be part of our larger projects, and supporting recruitment of freelancers. Membership of the Youth Board averages 10, with some members joining or leaving the group during the year;
- A group of **Young Design Consultants**, who take part in a co-design process to imagine the E2M building, which the organisation is working towards as a space to host our activity and provide a safe, creative haven for young people in Lancaster and Morecambe. They have worked with professional architects and our board's building working group to help come up with the design of the E2M Centre and to make plans for what a larger space would be.
- Delivery of **Duke of Edinburgh** Bronze Award, involving participants taking part in an overnight residential, outdoor creative activities and volunteering with E2M Clubs and Projects. This helps young people develop valuable leadership skills and experience and receive a widely recognised qualification. This activity will cease in Winter 2025 after three years of helping young people achieve their DofE Bronze Award.
- The development of a **Young Leaders** programme, offering opportunities for 16-25 year olds to gain voluntary experience within the organisation that suits their interests, to gain experience in a working setting and help with their professional development, supported by Banks Lyon Memorial Trust.

Impact

Advocates of E2M

"The E2M project is a beacon of hope in a world where the young feel lonely, afraid and isolated".
Professor Sue Black, Lady Black of Strome LT. President, St John's College Oxford University. Escape2Make Patron.

"Escape2Make is a playful, creative local solution to a serious global problem."

Professor Alex Nicholls, founder of the Skoll Centre for Social Entrepreneurship at the Saïd Business School, University of Oxford

"There is something unstoppable about an idea that has captured the imagination like this has, where people break the restraints of the word "if" and confidently use the word "when". So...when young people are drawn, as if magnetically, towards a place that feels safe as well as nurturing and exciting...it creates a theatre of all possibilities. At its heart lies culture and community and a declaration that hope lives in this place. We salute you and congratulate you on moving the dial and watch in admiration".

Sir Tim Smit, co-founder of Cornwall's Eden Project

"Escape2Make have established a proven track record in the design and delivery of programmes for young people and in communities, that translate into step-change in lives and transformation in places. Within the Lancashire context E2M are establishing a reputation as thought leaders and a respected (authoritative) voice among those working to develop the prospects and opportunities for young (creative) citizens."

Ed Matthews-Gentle, Strategic Lead, Culture & Creative Industries, Creative Lancashire (Lancashire County Council)

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Trustees' Annual Report (continued)

Year ended 31 March 2025

"I am hugely impressed with the vision, values and existing achievements of E2M. Our young people are growing up in a world which has stripped words like 'connection', 'like' and even 'friend' of any real meaning, and E2M acts as an antidote – restoring creativity, communion, intrinsic motivation and critical engagement to their lives".

Dr Barry J Hymer, Emeritus Professor of Psychology in Education, University of Cumbria

"I believe that E2M's vision to prevent mental health problems in young people will be immensely successful.... E2M will undoubtedly help counteract the stress, loneliness and lack of resilience that is the root of so many emotional problems in the younger generation".

Sue Smith, Deputy Chief Executive and Executive Chief Nurse, NHS - University Hospitals of Morecambe Bay

"I believe E2M have the potential to kick-start something amazing, not just for our city, but for the whole UK."

Councillor Phillip Black, Leader of Lancaster City Council

"The innovative approach taken by Escape2Make is something Lancashire Constabulary fully supports. Further, it is an approach that may well overcome criminalising young people at a very vulnerable time in their lives."

Supt Richard Robertshaw, Operations Superintendent for Lancashire Police, West Division (Blackpool)

"The space is amazing. It is welcoming and was a really calm, relaxing and welcoming atmosphere for me as a practitioner and for the young people attending. It's really versatile – lots of space for activities and lots of great resources to hand too. The staff and team are so helpful."

Sam Harding, Wellbeing Coordinator & Facilitator, Lancashire Youth Challenge

Financial Review

The total income for the year was £233,056 comprising 63% restricted funds (£145,720) and 37% unrestricted funds (£87,336).

Donations from the public constituted 27% of income (£63,704).

Reserves

As at 31st March 2025, the unrestricted reserves stood at £87,594.

The trustees reviewed the reserves policy during the year and agreed that the target for unrestricted reserves would be three months of running costs. The reserves policy and the analysis of income and expenditure will be reviewed on an annual basis.

ESCAPE2MAKE

Trustees' Annual Report (continued)

Year ended 31 March 2025

Trustees

Two Trustees received payment for providing professional services to the charity:

	2025	2024
Melanie McKay Services: Craft Club Facilitator	£3,112	£1,111
David Beuzeval Services: Fundraising Consultant	£340	£6,920

No trustee had a material interest in any of the charity's contracts during the year.

Staff

We plan to transfer core staff from freelance to employed status in the next 12 months. We also will continue to draw on appropriate skills and experience from arts and creative facilitators.

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of volunteers who support the organisation more generally.

Plans for the Future

Centre:

- Continue to make improvements to E2M's incredible youth-led space in the high street of Lancaster
- Extend club provision, the bulk of which to be held in the new E2M Centre
- Explore ways to open up the Centre during weekends to increase youth provision
- Offer venue hire as a method of income generation, utilising the centre whilst no E2M activity is planned
- Evaluation of centre impact to inform further development

Connect:

- Broker more agreements for regular partnership work with other organisations who will hire Escape2Make to run mobile workshops for them
- Gain a reputation in different geographical locations outside of Lancaster/Morecambe via Connect work
- Explore more ways of income generation using Connect
- Evaluation of Connect activity to inform further development

EBSA:

- Contribute to the solution to a national problem of emotionally based school avoidance by offering a high-quality program that aids schools in improving attendance
- Work with more vulnerable young people to further diversify E2M's audience of young participants
- Form positive relationships with local high schools to Lancaster and Morecambe by working with them in this programme
- Explore ways of offering this work outside of Lancaster and Morecambe

ESCAPE2MAKE

Trustees' Annual Report (continued)

Year ended 31 March 2025

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on a quarterly basis.

Recruitment

A review of the current management structure is being undertaken.

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees.

Independent examiner

CWR Chartered Accountants have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees

Helen Bingley

.....
Helen Bingley
Trustee

Approved by the Board on 17/09/2025

ESCAPE2MAKE

Independent Examiner's Report to the Trustees of Escape2Make

Year ended 31 March 2025

I report to the trustees on my examination of the accounts of ESCAPE2MAKE for the year ended 31 March 2025, which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Mitchell

.....
Mr Robert Mitchell FCA
For and on behalf of
CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

17/09/2025
Date:

ESCAPE2MAKE

Statement of Financial Activities

Year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments					
Donations and legacies	3	75,864	–	75,864	52,426
Charitable activities	4	10,000	145,720	155,720	239,244
Investments		338	-	338	-
Other Income		1,135	-	1,135	-
Total		<u>87,336</u>	<u>145,720</u>	<u>233,056</u>	<u>291,670</u>
Expenditure on:					
Expenditure on raising funds:					
Charitable Activities	5	110,209	188,852	299,060	181,118
Total expenditure		<u>110,209</u>	<u>188,852</u>	<u>299,060</u>	<u>181,118</u>
Net (expenditure) / income		<u>(22,873)</u>	<u>(43,132)</u>	<u>(66,004)</u>	<u>110,552</u>
Transfers	11	3,647	(3,647)	-	-
Net income / (expenditure)		<u>(19,226)</u>	<u>(46,779)</u>	<u>(66,004)</u>	<u>110,552</u>
Reconciliation of funds					
Total funds brought forward		106,820	97,187	204,007	93,455
Total funds carried forward		<u>87,594</u>	<u>50,408</u>	<u>138,002</u>	<u>204,007</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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Balance Sheet

As At 31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		148,541	175,737
Debtors	9	<u>7,287</u>	<u>29,525</u>
		155,828	205,262
Creditors: amounts falling due within one year	10	<u>(17,826)</u>	<u>(1,255)</u>
Net current assets		<u>138,002</u>	<u>204,007</u>
Net assets		<u>138,002</u>	<u>204,007</u>
Funds of the charity			
Unrestricted funds	11	87,594	106,820
Restricted funds	11	<u>50,408</u>	<u>97,187</u>
Total charity funds		<u>138,002</u>	<u>204,007</u>

These accounts were approved by the Trustees and authorised for issue on 17/09/2025....., and are signed on their behalf by:

Helen Bingley

.....
H Bingley Chair
Trustee

Charity Number: 1183572

ESCAPE2MAKE

Notes to the Financial Statements

Year ended 31 March 2025

1. Accounting policies

Legal Form

The entity is registered as a charity in England and Wales with registration number 1183572. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure is involved following Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from grants and other donations are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

Donated services where quantifiable and measurable are recognised in income with a corresponding cost to the charity. The charity estimates the open market value of such services.

No income is shown net of expenditure.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

1. Accounting policies *(continued)*

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include governance costs.

Debtors and accrued income

Debtors are recognised at the settlement amount due after any trade discounts allowed. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors

Creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Funds

Unrestricted funds – these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

Designated funds – these are funds set aside by Trustees for a particular purpose from unrestricted funds.

Restricted funds – these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

1. Accounting policies *(continued)*

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price, including transaction costs and are subsequently carried at amortised costs using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and fundraising	63,704	-	63,704	39,351
Other income	-	-	-	3,075
Sponsorship	<u>12,160</u>	<u>-</u>	<u>12,160</u>	<u>10,000</u>
	<u>75,864</u>	<u>-</u>	<u>75,864</u>	<u>52,426</u>

Of the income from donations and legacies in the comparative year, £nil was restricted and £52,426 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025	Total Funds 2024 £
The Areti Charitable Trust	-	9,300	9,300	15,000
Banks Lyon Memorial Trust	-	-	-	4,800
3R Foundation	-	500	500	-
Lancaster City Council	-	900	900	-
Duke of Edinburgh	-	-	-	567
Francis C Scott	-	-	-	40,000
Lancaster Community Fund	-	1,000	1,000	-
LDCVS Pots of Possibility	-	-	-	2,500
LDCVS Youth Foundation	-	-	-	2,000
Morecambe Town Council	-	-	-	5,000
National Lottery Community Fund	-	82,000	82,000	-
National Lottery Heritage Fund	-	-	-	75,660
Penhale	-	5,000	5,000	-
The Fore	-	-	-	4,200
The Lovington Foundation	10,000	-	10,000	-
UKSPF	-	4,320	4,320	4,517
Walney Community Fund	-	9,500	9,500	-
You Are the Star Trust	-	-	-	10,000
Rank Foundation	-	-	-	60,000
Rathbones	-	-	-	15,000
LANPAC	-	2,500	2,500	-
LitFest	-	1,200	1,200	-
Safer Lancashire Neighbourhoods	-	4,500	4,500	-
Vera Wolstencroft	-	25,000	25,000	-
	<u>10,000</u>	<u>145,720</u>	<u>155,720</u>	<u>239,244</u>

Of the income from charitable activities in the comparative period, £59,200 was unrestricted and £180,044 was restricted funds.

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5 Expenditure on charitable activities

Activity	Promotion of well-being of young people			
	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Programme costs	11,570	4,603	16,173	7,248
Marketing and communication costs	13,225	4,446	17,671	11,128
Contractor costs	-	-	-	21,855
Office costs	462	139	602	-
Workshop facilitators	19,116	23,223	42,339	45,226
Premises Costs	2,068	10,983	13,051	-
Centre Set Up Costs	19,631	26,148	45,779	-
Venue hire	1,724	5,198	6,922	6,163
Production admin	15,841	27,861	43,702	50,708
Travel and Entertaining	103	971	1,075	821
Subscriptions	94	36	130	614
Support Costs (note 6)	26,374	85,243	111,617	37,355
	<u>110,209</u>	<u>188,852</u>	<u>299,061</u>	<u>181,118</u>

Expenditure on charitable activities in the comparative period comprised of £23,711 in unrestricted funds and £157,407 in restricted funds.

6 Support costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Legal costs	4,883	4,700	9,583	7,670
Employment costs	-	6,328	6,328	-
Independent examination	1,422	-	1,422	1,250
Insurance	2,744	-	2,744	2,090
Other accountancy costs	-	-	-	251
Staff Training	2,791	470	3,261	1,370
Staff - Freelance	7,200	72,810	80,010	22,502
Bank and commission charges	3,695	-	3,695	269
Sundries	3,639	935	4,573	1,953
	<u>26,374</u>	<u>85,243</u>	<u>111,617</u>	<u>37,355</u>

Support costs in the comparative period comprised of £10,501 in unrestricted funds and £26,854 in restricted funds.

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7 Net (income)/expenditure

Net income stated after charging:

	2025	2024
	£	£
Independent examiner's remuneration:		
-Independent examination fee	<u>1,320</u>	<u>1,250</u>

8 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity. No salaries or wages have been paid to employees or Trustees during the period. Two trustees received payment for their services which is analysed on page 7.

9 Debtors: Amounts falling due within one year

	2025	2024
	£	£
Accrued Income	2,083	29,345
Prepayments	5,204	180
	<u>7,287</u>	<u>29,525</u>

10 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Pensions	182	-
PAYE	490	-
Trade Creditors	15,489	-
Accruals	1,664	1,255
	<u>17,826</u>	<u>1,255</u>

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11 Analysis of charitable funds: Current year

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 25 £
Unrestricted Funds					
General funds	106,820	87,336	(110,209)	3,647	87,594
Designated funds	-	-	-	-	-
	<u>106,820</u>	<u>87,336</u>	<u>(110,209)</u>	<u>3,647</u>	<u>87,594</u>
Total unrestricted funds	<u>106,820</u>	<u>87,336</u>	<u>(110,209)</u>	<u>3,647</u>	<u>87,594</u>
Restricted funds					
3R Foundation	-	500	(500)	-	-
Banks Lyon Memorial Trust	2,760	-	(2,760)	-	-
The Areti Charitable Trust	15,957	9,300	(13,676)	-	11,580
The Fore	3,647	-	-	(3,647)	-
Rank Foundation	39,045	-	(26,981)	-	12,064
National Lottery Community Fund	-	82,000	(62,513)	-	19,487
Lancaster Community Fund	-	1,000	(1,000)	-	-
LANPAC	-	2,500	(56)	-	2,444
Safer Lancashire Neighbourhoods	-	4,500	(4,500)	-	-
Penhale	-	5,000	(726)	-	4,274
LDCVS Youth Foundation	-	-	-	-	-
LDCVS Pots of Possibility	1,089	-	(1,089)	-	-
National Lottery Heritage Fund	21,011	-	(21,011)	-	-
LitFest	-	1,200	(100)	-	1,100
Vera Wolstencroft	-	25,000	(25,000)	-	-
Walney Community Trust	-	9,500	(9,500)	-	-
You are The Star Trust	13,058	-	(13,058)	-	-
Duke of Edinburgh	377	-	(300)	-	77
Lancaster City Council	-	900	(900)	-	-
UKSPF	243	4,320	(5,181)	-	(617)
	<u>97,187</u>	<u>145,720</u>	<u>(188,852)</u>	<u>(3,647)</u>	<u>50,408</u>
Total restricted funds	<u>97,187</u>	<u>145,720</u>	<u>(188,852)</u>	<u>(3,647)</u>	<u>50,408</u>
Total funds	<u>204,007</u>	<u>233,056</u>	<u>(299,060)</u>	<u>-</u>	<u>138,002</u>

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12 Analysis of charitable funds: Prior year

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 24 £
Unrestricted Funds					
General funds	18,906	111,626	(23,712)	-	106,820
Designated funds	-	-	-	-	-
	<u>18,906</u>	<u>111,626</u>	<u>(23,712)</u>	<u>-</u>	<u>106,820</u>
Total unrestricted funds	18,906	111,626	(23,712)	-	106,820
	<u>18,906</u>	<u>111,626</u>	<u>(23,712)</u>	<u>-</u>	<u>106,820</u>
Restricted funds					
Banks Lyon Memorial Trust	5,000	4,800	(7,040)	-	2,760
The Areti Charitable Trust	13,629	15,000	(12,672)	-	15,957
The Fore	3,647	-	-	-	3,647
Rank Foundation	9,973	60,000	(30,928)	-	39,045
Badur Foundation	548	-	(548)	-	-
Brabners	1,500	-	(1,500)	-	-
Duchy of Lancaster	103	-	(103)	-	-
ICB NHS	31,437	-	(31,437)	-	-
LDCVS Youth Foundation	281	2,000	(2,281)	-	-
LDCVS Pots of Possibility	-	2,500	(1,411)	-	1,089
National Lottery Heritage Fund	-	75,660	(54,649)	-	21,011
Neighbourhood Community Project	737	-	(737)	-	-
The Lovington Foundation	1,066	-	(1,066)	-	-
Walney Community Fund	1,628	-	(1,628)	-	-
You are The Star Trust	5,000	10,000	(1,942)	-	13,058
Duke of Edinburgh	-	567	(190)	-	377
Morecambe Town Council	-	5,000	(5,000)	-	-
UKSPF	-	4,517	(4,274)	-	243
	<u>74,549</u>	<u>180,044</u>	<u>(157,406)</u>	<u>-</u>	<u>97,187</u>
Total restricted funds	74,549	180,044	(157,406)	-	97,187
	<u>74,549</u>	<u>180,044</u>	<u>(157,406)</u>	<u>-</u>	<u>97,187</u>
Total funds	93,455	291,670	(181,118)	-	204,007
	<u>93,455</u>	<u>291,670</u>	<u>(181,118)</u>	<u>-</u>	<u>204,007</u>

ESCAPE2MAKE

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13 Net assets by fund: Current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2025 are represented by:			
Current assets	105,420	50,408	155,828
Creditors: amounts falling due within one year	(17,826)	-	(17,826)
Net assets	<u>87,594</u>	<u>50,408</u>	<u>138,002</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2024 are represented by:			
Current assets	108,075	97,187	205,262
Creditors: amounts falling due within one year	(1,255)	-	(1,255)
Net assets	<u>106,820</u>	<u>97,187</u>	<u>204,007</u>

14 Related parties

One related party was paid £340 for fundraising consultation work during the year and one trustee was paid £3,112 for facilitating a craft club. In the comparative period two related parties were paid totals of £6,920 and £1,111 for fundraising consultation work and for facilitating a craft club respectively.

15 Control

There was no ultimate controlling party during the current or prior period.

Document

Title	E098 Escape2Make Accounts for Approval 31.03.25 (1)
Legalsign ID	c9b68e38-93ad-11f0-9f8e-06e476a07569
Status	Signed
Sender	Escape2Make Finance Team (finance@escape2make.org)
Organisation	Escape2Make
Dept/Business	Escape2Make
PDF Certified	True

Recipients

Name	Email	Role	Authentication	Sign time
Helen Bingley	h.bingley@escape2make.org	Signer	Email	Wed, 17 Sep 2025 12:51:21 +0100
Robert Mitchell	Rob.Mitchell@cwr-accountants.co.uk	Signer	Email	Wed, 17 Sep 2025 13:18:42 +0100

Log

Event	Email	IP Address	Date/Time
Document "E098 Escape2Make Accounts for Approval 31.03.25 (1)" created	finance@escape2make.org		Wed, 17 Sep 2025 11:05:07 +0100
Email sent to h.bingley@escape2make.org	h.bingley@escape2make.org		Wed, 17 Sep 2025 11:05:17 +0100
E098 Escape2Make Accounts for Approval 31.03.25 (1) visited by Helen Bingley <h.bingley@escape2make.org>	h.bingley@escape2make.org	88.97.113.186	Wed, 17 Sep 2025 12:50:51 +0100
Ticked checkbox for statement: I confirm that I am authorised to accept the terms of this document.	h.bingley@escape2make.org	88.97.113.186	Wed, 17 Sep 2025 12:50:57 +0100
Browser geo-location provided: Lat 54.066269550522925, Long -2.7158750238700256	h.bingley@escape2make.org	88.97.113.186	Wed, 17 Sep 2025 12:51:00 +0100
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Signature applied (page 10)	h.bingley@escape2make.org	88.97.113.186	Wed, 17 Sep 2025 12:51:07 +0100

Event	Email	IP Address	Date/Time
E098 Escape2Make Accounts for Approval 31.03.25 (1) completed by Helen Bingley <h.bingley@escape2make.org>	h.bingley@escape2make.org	88.97.113.186	Wed, 17 Sep 2025 12:51:21 +0100
Signature applied (page 13)	h.bingley@escape2make.org	88.97.113.186	Wed, 17 Sep 2025 12:51:21 +0100
E098 Escape2Make Accounts for Approval 31.03.25 (1) emailed to Robert Mitchell	finance@escape2make.org		Wed, 17 Sep 2025 12:51:22 +0100
Email sent to Rob.Mitchell@cwr-accountants.co.uk	rob.mitchell@cwr-accountants.co.uk		Wed, 17 Sep 2025 13:11:31 +0100
E098 Escape2Make Accounts for Approval 31.03.25 (1) visited by Robert Mitchell <Rob.Mitchell@cwr-accountants.co.uk>	rob.mitchell@cwr-accountants.co.uk	51.219.35.127	Wed, 17 Sep 2025 13:18:33 +0100
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	rob.mitchell@cwr-accountants.co.uk	51.219.35.127	Wed, 17 Sep 2025 13:18:35 +0100
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Signature applied (page 11)	rob.mitchell@cwr-accountants.co.uk	51.219.35.127	Wed, 17 Sep 2025 13:18:42 +0100
E098 Escape2Make Accounts for Approval 31.03.25 (1) completed by Robert Mitchell <Rob.Mitchell@cwr-accountants.co.uk>	rob.mitchell@cwr-accountants.co.uk	51.219.35.127	Wed, 17 Sep 2025 13:18:42 +0100
'E098 Escape2Make Accounts for Approval 31.03.25 (1)' completed by all recipients.	finance@escape2make.org		Wed, 17 Sep 2025 13:18:42 +0100

ESCAPE2MAKE

England & Wales - Charity number 1183572

Accounts



ESCAPE2MAKE

Charity Registration Number: 1183572

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 31st March 2024

ESCAPE2MAKE

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ESCAPE2MAKE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

Current Trustees

Jennifer Natusch	Appointed November 2018 - Founder
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022
Jane Samson	Appointed January 2022
William Kistler, Chair	Appointed July 2022
Laura Yates Fitzsimons	Appointed June 2024
Jackie Cahalin	Appointed March 2024
Gabby Ogiste	Appointed December 2024
Kym Cardona	Appointed February 2024

Address

Marshrange
Castle Park
Lancaster
LA1 1YQ

Independent Examiner

MHA
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of Escape2Make (E2M) present their report and the financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Trustees

The Trustees who served the charity during the period were as follows:

Joanna Ball	Resigned September 2023
Jennifer Natusch	Appointed November 2018 - Founder
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022
Jane Samson	Appointed January 2022
William Kistler, Chair	Appointed July 2022
David Beuzeval, Vice Chair	Appointed July 2022, Resigned December 2024
Laura Yates Fitzsimons	Appointed June 2024
Debbie Bullock	Appointed May 2023, Resigned December 2024
Jackie Cahalin	Appointed March 2024
Nicole Cobb	Appointed March 2021, Resigned March 2024
Kamal Essa	Resigned June 2024
Kym Cardona	Appointed February 2024

Purposes and Aims

Our charity's purposes as set out in its governing document are:

To act as a resource for young people up to the age of 11-18 living in Lancashire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

1. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
2. enhancing educational engagement and outcomes for participants;
3. providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Ensuring our work delivers our aims

Our board reviews our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in this financial year.

The focus of our work

E2M is a pioneering, grassroots, youth-led charitable organisation supporting the wellbeing of 11-18-year-olds by providing free creative programmes and ongoing club activity feeding into community-based events. We contract local creative practitioners, local and national businesses, cultural organisations and universities to facilitate our programmes, which are carefully crafted to inspire and motivate young people to discover new talents, passions, and how these can be used to give back to the community. In 2025, we will launch our first dedicated creative space for young people in Lancaster, which will house our activities.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

E2M is fighting back against the repercussions of a decade of statutory youth provision cuts and the now all-consuming presence of social media. Young people resultantly have too little opportunity to access out of school hours provision beyond costly and sport-based clubs and are left to their own devices in their bedrooms with nothing but unhealthy use of television and the internet as entertainment. Bereft of activity, safe space and face-to-face communication, it is unsurprising that young people are officially the loneliest age group, experiencing the poorest mental health in the UK in higher numbers than ever before. E2M is a mental escape from the pressures of school, homelife and anxieties proven to be caused by use of social media, providing a haven for young people to meet face-to-face and create things side-by-side in an offline environment. We support young people to make things, make friends, and make a difference.

Our programmes also provide unique educational experiences for young people struggling with the narrowing options on offer by the national school curriculum. Funding restrictions have gradually forced comprehensive schools to reduce GCSE and A-Level subjects available, all too often resulting in the near extinction of 'non-core' subjects, including art, drama, food and design technologies. E2M, by offering vocational skill workshops ranging from 'zine' magazine editing and bicycle repair to film making and wild cooking, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative post-16 educational channels. Discovery of a talent or interest that would otherwise have gone unidentified could encourage struggling young people to stay in education, as well as increasing self-worth and motivation to do well in order to pursue a chosen interest.

Activities

The activities we offer are split into three categories: **Clubs, Projects and Youth Leadership.**

Our clubs run year-round, including during the school holidays, with free, fortnightly sessions open to all 11-18-year-olds from the region. They are led by creative professionals who work with the young participants to decide on quarterly themes to produce work around. In 2023-24, the clubs we ran were:

- **Film Club** – young people worked with professional filmmaker Kriss Foster to produce short documentaries, fiction films and animations;
- **Press Club** – participants developed writing and graphic design skills, working professional illustrator Mollie Ray. The group produced a selection of zines which were placed on sale in local shops to raise money for the charity;
- **Craft Club** – led by craft expert Melanie McKay, participants take part in hands-on, sustainable craft activities, such as crocheting and knitting, donating items to community groups. This club was started with support from Lancaster District CVS Pots of Possibility fund;
- **Bicycle Club** – taking place in Morecambe Library, this club, led by bicycle repair professionals Yim Lo and Deborah Simmonds, supports young people to develop maintenance skills and go on group bike rides. This club was started with a grant from Areti Charitable Trust;
- **Green Club** – running from May 2023 – December 2023, this club supported young people to explore and learn about their environment, taking part in activities such as wild cooking, led by herbalist Leslie Hoyle. This club was started with a grant from Areti Charitable Trust, and ended due to low attendance and funding coming to an end.

Our projects are ambitious, large-scale clusters of activity leading to a youth-led community-facing event. Each project involves 10-15 5-week creative programmes or full day workshops led by experts and attended by groups of 11-18-year-olds. Each programme works towards a tangible outcome that can be performed, sold or experienced at the final event, to which the wider local community is invited. Our key project in 2023-24 was:

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Activities (continued)

- A **Heritage Market Festival**, supported by the National Lottery Heritage Fund and delivered in partnership with Lancaster City Museums. 202 young people signed up, with 124 taking part in 54 workshops across 14 activities. 14 sessions took place in local museums and heritage venues. A youth-led market was attended by approximately 2,000 members of the community, who took part in activities, watched performances and bought items created by young people.

Proof of Concept:

The Heritage Market Festival was rigorously assessed by the University of Cumbria, demonstrating the significant positive impact of the E2M model. This evaluation has provided us with a compelling proof of concept, bolstering our confidence in E2M's scalability across the UK. The full report is available here:

<https://escape2make.org/app/uploads/2024/05/Heritage-Market-Festival-Evaluation-UoC-Final-Report.pdf>

Our next project will be a **Green Festival**, taking place in Summer 2024.

Our youth leadership work involves establishing groups of young people to help guide us as an organisation, ensuring we are youth-led in our decision-making. In 2023-24 this work included:

- Our **Youth Board**, a group of young people heavily involved in E2M activity who meet monthly to discuss crucial issues relating to the organisation. Examples of this are the group writing our Kindness Contract, which underpins all our activity, selecting which creative programmes should be part of our larger projects, and supporting recruitment of freelancers. Membership of the Youth Board averages 10, with some members joining or leaving the group during the year;
- A group of **Young Design Consultants**, who lead take part in a co-design process to imagine the E2M building, which the organisation is working towards as a space to host our activity and provide a safe, creative haven for young people in Lancaster and Morecambe. They have worked with professional architects and our board's building working group to help come up with initial designs for a bespoke building to be situated in the regenerated Canal Quarter of Lancaster.
- Delivery of **Duke of Edinburgh** Bronze Award, involving participants taking part in an overnight residential, outdoor creative activities and volunteering with E2M Clubs and Projects. This helps young people develop valuable leadership skills and experience and receive a widely recognised qualification.

Impact

Please see here for our impact film record during the period:

https://www.youtube.com/watch?v=kHDUB_oZvv0&t=1s

Advocates of E2M

"Escape2Make is a playful, creative local solution to a serious global problem."

Professor Alex Nicholls, founder of the Skoll Centre for Social Entrepreneurship at the Saïd Business School, University of Oxford

"There is something unstoppable about an idea that has captured the imagination like this has, where people break the restraints of the word "if" and confidently use the word "when". So...when young people are drawn, as if magnetically, towards a place that feels safe as well as nurturing and exciting...it creates a theatre of all possibilities. At its heart lies culture and community and a declaration that hope lives in this place. We salute you and congratulate you on moving the dial and watch in admiration".

Sir Tim Smit, co-founder of Cornwall's Eden Project

"The E2M project is a beacon of hope in a world where the young feel lonely, afraid and isolated".

Professor Dame Sue Black, Pro-Vice Chancellor (Engagement), Lancaster University

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Activities (continued)

"I am hugely impressed with the vision, values and existing achievements of E2M. Our young people are growing up in a world which has stripped words like 'connection', 'like' and even 'friend' of any real meaning, and E2M acts as an antidote – restoring creativity, communion, intrinsic motivation and critical engagement to their lives".

Dr Barry J Hymer, Emeritus Professor of Psychology in Education, University of Cumbria

"I believe that E2M's vision to prevent mental health problems in young people will be immensely successful... E2M will undoubtedly help counteract the stress, loneliness and lack of resilience that is the root of so many emotional problems in the younger generation".

Sue Smith, Deputy Chief Executive and Executive Chief Nurse, NHS – University Hospitals of Morecambe Bay

"I believe E2M have the potential to kick-start something amazing, not just for our city, but for the whole UK."
Councillor Phillip Black, Leader of Lancaster City Council

"The innovative approach taken by Escape2Make is something Lancashire Constabulary fully supports. Further, it is an approach that may well overcome criminalising young people at a very vulnerable time in their lives. "
Supt Richard Robertshaw. Operations Superintendent for Lancashire Police, West Division (Blackpool)

Financial Review

The total income for the year was £291,670 comprising 62% restricted funds (£180,044) and 38% unrestricted funds (£111,626).

Donations from the public constituted 13% of income (£39,351).

Reserves

As at 31st March 2024, the unrestricted reserves stood at £106,820.

The trustees reviewed the reserves policy during the year and agreed that the target for unrestricted reserves would be three months of running costs. The reserves policy and the analysis of income and expenditure will be reviewed on an annual basis.

Trustees

Two Trustees received payment for providing professional services to the charity:

	2024	2023
Melanie McKay		
Services: Craft Club Facilitator	£1,111	£Nil
David Beuzeval		
Services: Fundraising Consultant	£6,920	£8,673

No trustee had a material interest in any of the charity's contracts during the year.

Staff

We plan to transfer core staff from freelance to employed status in the next 12 months. We also will continue to draw on appropriate skills and experience from arts and creative facilitators.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of volunteers who support the organisation more generally.

Plans for the Future

Centre:

- Move into a space on the high street – an incubator of creativity and a space designed by young people for young people.
- Extend club provision, the bulk of which to be held in the new E2M centre.
- Extend leadership opportunities which can lead to youth work accreditation for young people who wish to work in a voluntary/ leadership board role.
- Agree partnerships with public sector organisations whose activity will align with E2M objectives and values.
- Create infrastructure to administer fully timetabled function of the E2M centre including induction of a Centre Manager.
- Create opportunities for self-funding programmes of work.
- Evaluation of centre impact to inform further development.

Connect:

- Broker creative practitioner/ facilitators into vulnerable/ hard to reach groups, thereby enhancing the diversity of reach and participation in E2M activities, whilst creating greater demand and opportunity for creative workforce employment.
- Build partnerships across sectors and geographical areas.
- Build partnerships and funding streams with organisations supportive of the aims and vision of E2M.
- Evaluation of Connect activity to inform further development.

Scaling:

- Build partnerships with services, networks of artists and practitioners in several possible new areas of delivery.
- Create a playbook for new area delivery.
- Seek funding partners to secure sufficient funding for scaling and growth.
- Appoint a paid CEO, with founder/pro bono CEO Jenny Natusch becoming a trustee.
- Agree evaluation models and systems.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on a quarterly basis.

Recruitment

A CEO has now been appointed in July 2024. Following this a review of the current management structure is being undertaken.

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees.

ESCAPE2MAKE

**TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner

MHA (formerly known as MHA Moore and Smalley) have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees

Jenny Natusch

**Jenny Natusch
Trustee**

January 24, 2025

Approved by the Board on

ESCAPE2MAKE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ESCAPE2MAKE FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 9 to 20.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jack Steer ACA
Independent Examiner
14 Mannin Way
Lancaster Business Park
Lancaster
Lancashire
LA1 3SW

January 27, 2025

ESCAPE2MAKE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	52,426	-	52,426	20,801
Charitable activities	4	59,200	180,044	239,244	113,060
Total		111,626	180,044	291,670	133,861
Expenditure on:					
Charitable activities	5	23,712	157,406	181,118	149,485
Total		23,712	157,406	181,118	149,485
Net income/(expenditure)		87,914	22,638	110,552	(15,624)
Transfers between funds	11	-	-	-	-
Net movement in funds		87,914	22,638	110,552	(15,624)
Reconciliation of funds:					
Total funds brought forward		18,906	74,549	93,455	109,079
Total funds carried forward	11	106,820	97,187	204,007	93,455

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

ESCAPE2MAKE

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
		£	£	£	£
Current assets					
	Cash at bank and in hand		175,737		94,607
	Debtors	9	29,525		-
			<hr/>		<hr/>
			205,262		94,607
	Creditors: amounts falling due within one year	10	(1,255)		(1,152)
			<hr/>		<hr/>
	Net current assets		204,007		93,455
			<hr/>		<hr/>
	Total assets less current liabilities		204,007		93,455
			<hr/>		<hr/>
	Net assets		204,007		93,455
			<hr/> <hr/>		<hr/> <hr/>
Funds:					
	Unrestricted funds	11	106,820		18,906
	Restricted funds	11	97,187		74,549
			<hr/>		<hr/>
	Total funds		204,007		93,455
			<hr/> <hr/>		<hr/> <hr/>

These accounts were approved by the Trustees and authorised for issue on the January 24, 2025 and are signed on their behalf by:

..... *Jenny Natusch*

Jenny Natusch
Trustee

ESCAPE2MAKE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Legal form

The entity is registered as a charity in England and Wales with registration number 1183572. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from grants and other donations are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

Donated services where quantifiable and measurable are recognised in income with a corresponding cost to the charity. The charity estimates the open market value of such services.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include governance costs.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Debtors and accrued income

Debtors are recognised at the settlement amount due after any trade discounts allowed. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors

Creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

Designated funds – these are funds set aside by Trustees for a particular purpose from unrestricted funds.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

ESCAPE2MAKE**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and fundraising	39,351	-	39,351	15,801
Other income	3,075	-	3,075	-
Sponsorship	10,000	-	10,000	5,000
	52,426	-	52,426	20,801

Of the income from donations and legacies in the comparative year, £5,000 was restricted and £15,801 was unrestricted.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
The Areti Charitable Trust	-	15,000	15,000	15,000
Banks Lyon Memorial Trust	-	4,800	4,800	5,000
Brabners	-	-	-	1,500
Duchy of Lancaster	-	-	-	5,000
Duke of Edinburgh	-	567	567	-
Francis C Scott	40,000	-	40,000	-
ICB NHS	-	-	-	41,000
LDCVS Pots of Possibility	-	2,500	2,500	-
LDCVS Youth Foundation	-	2,000	2,000	2,000
Morecambe Town Council	-	5,000	5,000	-
National Lottery Awards for All	-	-	-	10,000
National Lottery Heritage Fund	-	75,660	75,660	-
Neighbourhood Community Project	-	-	-	3,000
The Fore	4,200	-	4,200	4,200
Lovington Foundation	-	-	-	15,000
UKSPF	-	4,517	4,517	-
Walney Community Fund	-	-	-	4,860
You Are the Star Trust	-	10,000	10,000	5,000
Rank Foundation	-	60,000	60,000	-
Rathbones	15,000	-	15,000	-
Arts Council	-	-	-	1,500
	59,200	180,044	239,244	113,060

Of the income from charitable activities in the comparative period, £nil was unrestricted and £113,060 was restricted funds.

ESCAPE2MAKE**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****5 Expenditure on charitable activities**

Activity	Promotion of well-being of young people		Total 2024	Total 2023
	Unrestricted funds £	Restricted funds £		
Programme costs	34	7,214	7,248	18,194
Marketing and communication costs	4,167	6,961	11,128	5,040
Contractor costs	-	21,855	21,855	17,075
Office costs	(67)	67	-	67
Workshop facilitators	489	44,737	45,226	49,952
Venue hire	724	5,439	6,163	6,845
Production admin	7,394	43,314	50,708	36,703
Travel and Entertaining	226	595	821	2,284
Subscriptions	243	371	614	500
Support Costs (note 6)	10,501	26,854	37,355	12,825
	23,711	157,407	181,118	149,485

Expenditure on charitable activities in the comparative period comprised of £20,658 in unrestricted funds and £128,827 in restricted funds.

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Legal costs	7,670	-	7,670	7,918
Independent examination	1,250	-	1,250	1,152
Insurance	173	1,917	2,090	1,917
Other accountancy costs	251	-	251	-
Staff Training	100	1,270	1,370	1,437
Staff - Freelance	26	22,476	22,502	-
Bank and commission charges	269	-	269	180
Sundries	762	1,191	1,953	221
	10,501	26,854	37,355	12,825

Support costs in the comparative period comprised of £11,258 in unrestricted funds and £1,567 in restricted funds.

ESCAPE2MAKE**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****7 Net (income)/expenditure**

	2024	2023
	£	£
Net income stated after charging:		
Independent examiner's remuneration:		
- independent examination fee	1,250	1,152

8 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity. No salaries or wages have been paid to employees or Trustees during the period. Two trustees received payment for their services which is analysed on page 5.

9 Debtors: Amounts falling due within one year

	2024	2023
	£	£
Accrued income	29,345	-
Prepayments	180	-
	29,525	-

10 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	1,255	1,152
	1,255	1,152

ESCAPE2MAKE**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****11 Analysis of charitable funds: Current year**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds					
General funds	18,906	111,626	(23,712)	-	106,820
Designated funds	-	-	-	-	-
Total unrestricted funds	18,906	111,626	(23,712)	-	106,820
Restricted funds					
Banks Lyon Memorial Trust	5,000	4,800	(7,040)	-	2,760
The Areti Charitable Trust	13,629	15,000	(12,672)	-	15,957
The Fore	3,647	-	-	-	3,647
Rank Foundation	9,973	60,000	(30,928)	-	39,045
Arts Council	-	-	-	-	-
Badur Foundation	548	-	(548)	-	-
Brabners	1,500	-	(1,500)	-	-
Duchy of Lancaster	103	-	(103)	-	-
ICB NHS	31,437	-	(31,437)	-	-
LDCVS Youth Foundation	281	2,000	(2,281)	-	-
LDCVS Pots of Possibility	-	2,500	(1,411)	-	1,089
National Lottery Heritage Fund	-	75,660	(54,649)	-	21,011
Neighbourhood Community Project	737	-	(737)	-	-
The Lovington Foundation	1,066	-	(1,066)	-	-
Walney Community Fund	1,628	-	(1,628)	-	-
You are The Star Trust	5,000	10,000	(1,942)	-	13,058
Duke of Edinburgh	-	567	(190)	-	377
Morecambe Town Council	-	5,000	(5,000)	-	-
UKSPF	-	4,517	(4,274)	-	243
Total restricted funds	74,549	180,044	(157,406)	-	97,187
Total funds	93,455	291,670	(181,118)	-	204,007

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Analysis of charitable funds: Current year

Banks Lyon Memorial Trust – to fund an arts consultant to create a strategy and funding plan for the charity.

The Areti Charitable Trust – to fund costs associated with the Green Festival.

The Fore – to fund contractor costs to support organisational development.

Rank Foundation – to fund staff costs with contributions to a special film club project, equipment and contractor costs.

Arts Council - to fund costs associated with the Green Festival.

Badur Foundation – to fund costs associated with the Cabaret.

Barton Grange - a local garden centre business who offered finance support towards our Green Festival.

Brabners - a law firm who offered support for our Press Club.

Duchy of Lancaster - a fund connected to the income from the Duchy, supported our Cabaret project

ICB NHS - fund connected to the NHS, supported our Marketing and Admin Lead and COO positions, seeking positive impact on young people's mental health.

LDCVS Youth Foundation – fund connected to Lancaster District CVS, focused on feeding young people involved in out of school activities - supported us to provide food for participants in our Cabaret.

National Lottery Awards for All - part of the National Lottery Community Fund, supported our Cabaret project.

Neighbourhood Community Project - A local funder, supported our Cabaret project

The Lovington Foundation – to fund operating costs.

Walney Community Fund - Fund connected to the Walney Island wind farm, supported Cabaret project.

You are The Star Trust - local fund set up by an anonymous donor, supported Cabaret project.

LDCVS Pots of Possibility- to fund craft club.

Duke of Edinburgh – to fund outdoor equipment used for the Duke Of Edinburgh expedition.

Morecambe Town Council - to fund the winter Cabaret.

UKSPF – to fund recruiting, training and supporting volunteers as part of workshop and/or event delivery.

ESCAPE2MAKE**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****12 Analysis of charitable funds: Prior year**

	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
General funds	23,763	15,801	(20,658)	-	18,906
Designated funds	-	-	-	-	-
Total unrestricted funds	23,763	15,801	(20,658)	-	18,906
Restricted funds					
Banks Lyon Memorial Trust	-	5,000	-	-	5,000
The Areti Charitable Trust	24,825	15,000	(26,196)	-	13,629
The Fore	12,957	4,200	(13,510)	-	3,647
Rank Foundation	37,801	-	(27,828)	-	9,973
Arts Council	7,381	1,500	(8,881)	-	-
Badur Foundation	2,352	-	(1,804)	-	548
Barton Grange	-	5,000	(5,000)	-	-
Brabners	-	1,500	-	-	1,500
Duchy of Lancaster	-	5,000	(4,897)	-	103
ICB NHS	-	41,000	(9,563)	-	31,437
LDCVS Youth Foundation	-	2,000	(1,719)	-	281
National Lottery Awards for All	-	10,000	(10,000)	-	-
Neighbourhood Community Project	-	3,000	(2,263)	-	737
The Lovington Foundation	-	15,000	(13,934)	-	1,066
Walney Community Fund	-	4,860	(3,232)	-	1,628
You are The Star Trust	-	5,000	-	-	5,000
Total restricted funds	85,316	118,060	(128,827)	-	74,549
Total funds	109,079	133,861	(149,485)	-	93,455

13 Net assets by fund: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Current assets	108,075	97,187	205,262
Creditors: amounts falling due within one year	(1,255)	-	(1,255)
	106,820	97,187	204,007

ESCAPE2MAKE**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****14 Net asset by fund: Prior period**

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 May 2023 are represented by:			
Current assets	20,058	74,549	94,607
Creditors: amounts falling due within one year	(1,152)	-	(1,152)
	<hr/> 18,906	<hr/> 74,549	<hr/> 93,455 <hr/>

15 Related party transactions

One related party was paid £6,920 for fundraising consultation work during the year and one trustee was paid £1,111 for facilitating a craft club. In the comparative period one related party was paid £7,753 for consultancy work.

16 Control

There was no ultimate controlling party during the current or prior period.

ESCAPE2MAKE

England & Wales - Charity number 1183572

Accounts



ESCAPE2MAKE

Charity Registration Number: 1183572

Trustees' Annual Report and Unaudited Financial Statements

For the period ended 31st March 2023

ESCAPE2MAKE

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ESCAPE2MAKE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE PERIOD ENDED 31 MARCH 2023

Trustees

Drew Rowlands, Chair	Resigned July 2022
Anne Mortensen	Resigned November 2022
Subhash Chatterjee	Resigned June 2022
Lily McKernan	Resigned 26 April 2023
Joanna Ball	Resigned June 2023
Nicole Cobb	Resigned January 2024

Jennifer Natusch	Appointed November 2018
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022
Jane Samson	Appointed January 2022
William Kistler, Chair	Appointed July 2022
David Beuzeval, Vice Chair	Appointed July 2022
Kamal Essa	Appointed October 2022
Deborah Bullock	Appointed June 2023

Address

Marshrange
Castle Park
Lancaster
LA1 1YQ

Independent Examiner

MHA Moore & Smalley
14 Mannin Way
Lancaster Business Park
Lancaster
Lancashire
LA1 3SW

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees of Escape2Make (E2M) present their report and the financial statements for the period ended 31 March 2023. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Trustees

The Trustees who served the charity during the period were as follows:

Joanna Ball	Appointed March 2021 and resigned June 2023
Jennifer Natusch	Appointed November 2018
Nicole Cobb	Resigned January 2024
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022
Jane Samson	Appointed January 2022
William Kistler, Chair	Appointed July 2022
David Beuzeval, Vice Chair	Appointed July 2022
Kamal Essa	Appointed October 2022
Deborah Bullock	Appointed June 2023

Purposes and Aims

Our charity's purposes as set out in its governing document are:

To act as a resource for young people up to the age of 11-18 living in Lancashire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

1. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
2. advancing education;
3. providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Ensuring our work delivers our aims

Our board reviews our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in this financial year.

The focus of our work

E2M is a pioneering, grassroots, youth-led charitable organisation supporting the wellbeing of 11-18-year-olds by providing free creative programmes feeding into community-based events. We contract local creative practitioners, local and national businesses, cultural organisations and universities to facilitate our programmes, which are carefully crafted to inspire and motivate young people to discover new talents, passions, and how these can be used to give back to the community.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

E2M is fighting back against the repercussions of a decade of statutory youth provision cuts and the now all-consuming presence of social media. Young people resultantly have nowhere to go out of school hours besides costly and sport-based clubs and are left to their own devices in their bedrooms with nothing but unhealthy use of television and the internet as entertainment. Bereft of activity, safe space and face-to-face communication, it is unsurprising that young people are officially the loneliest age group, experiencing the poorest mental health in the UK in higher numbers than ever before. E2M is a mental escape from the pressures of school, homelife and anxieties proven to be caused by use of social media, providing a haven for young people to meet face-to-face and create things side-by-side in an offline environment. We support young people to make things, make friends, and make a difference.

Our programmes also provide unique educational experiences for young people struggling with the narrowing options on offer by the national school curriculum. Funding restrictions have gradually forced comprehensive schools to reduce GCSE and A-Level subjects available, all too often resulting in the near extinction of 'non-core' subjects, including art, drama, food and design technologies. E2M, by offering vocational skill workshops ranging from 'zine' magazine editing and bicycle repair to film making and wild cooking, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative post-16 educational channels. Discovery of a talent or interest that would otherwise have gone unidentified could encourage struggling young people to stay in education, as well as increasing self-worth and motivation to do well in order to pursue a chosen interest.

Activities

The activities we offer are split into three categories: **Clubs, Projects and Youth Leadership.**

Our clubs run year-round, including during the school holidays, with free, fortnightly sessions open to all 11-18-year-olds from the region. They are led by creative professionals who work with the young participants to decide on quarterly themes to produce work around. In 2022-23, the clubs we ran were:

- **Film Club** – young people worked with professional filmmaker Kriss Foster to produce short documentaries, fiction films and animations. Support from the Rank Foundation allowed us to run a Virtual Reality project facilitated by artists Leo & Hyde;
- **Press Club** – participants developed writing and graphic design skills, working with facilitators including artist Vaz Lockett and graphic designer Adele Armistead. The group produced a selection of zines which were placed on sale in local shops to raise money for the charity;
- **Yoga** – Local practitioner Natalie Temple ran accessible yoga sessions, splitting sessions across two age groups (11-14 and 15-18). Sessions took place in iconic venues such as Ashton Memorial and The Storey.

We have funding secured from the Areti Trust to start a Green Club and Bicycle Club from May 2023. A Craft Club will start in September 2023, supported by the Lancaster District CVS Pots of Possibility fund.

Our projects are ambitious, large-scale clusters of activity leading to a youth-led community-facing event. Each project involves 10-15 5-week creative programmes or full day workshops led by experts and attended by groups of 11-18-year-olds. Each programme works towards a tangible outcome that can be performed, sold or experienced at the final event, to which the wider local community is invited. Our projects in 2022-23 were:

- A **Green Festival** in Summer 2022. 110 young people took part in 13 activities, including ceramics, land art, woodwork and an upcycled band. This resulted in a Green Festival event in August 2022 at Scotch Quarry in Lancaster. 500 members of the local community attended, watching performances, taking part in workshops and demonstrations and buying products created by the young participants.
- A **Cabaret**, January-March 2023. 123 young people took part in 9 workshop programmes and 4 one-off activities, including local cuisine, a mini musical, magic and stand-up comedy. Each activity resulted in something that was performed or shared as part of a Cabaret event at the Alhambra, Morecambe, in March 2023, including a 3-course meal prepared and served by young people, to 140 invited guests from the local community.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Our next project will be a **Heritage Market Festival**, supported by the National Lottery Heritage Fund, taking place in Winter 2023.

Our youth leadership work involves establishing groups of young people to help guide us as an organisation, ensuring we are youth-led in our decision-making. In 2022-23 this work included:

- Our **Youth Board**, a group of young people heavily involved in E2M activity who meet monthly to discuss crucial issues relating to the organisation. Examples of this are the group writing our Kindness Contract, which underpins all our activity, selecting which creative programmes should be part of our larger projects, and supporting recruitment of freelancers. Membership of the Youth Board averages 10, with some members joining or leaving the group during the year;
- A group of **Young Design Consultants**, who lead take part in a co-design process to imagine the E2M building, which the organisation is working towards as a space to host our activity and provide a safe, creative haven for young people in Lancaster and Morecambe. They have worked with professional architects and our board's building working group to help come up with initial designs for a bespoke building to be situated in the regenerated Canal Quarter of Lancaster.

Advocates of E2M

"I believe E2M have the potential to kick-start something amazing, not just for our city, but for the whole UK."
Councillor Phillip Black, Leader of Lancaster City Council

"There is something unstoppable about an idea that has captured the imagination like this has, where people break the restraints of the word "if" and confidently use the word "when". So...when young people are drawn, as if magnetically, towards a place that feels safe as well as nurturing and exciting...it creates a theatre of all possibilities. At its heart lies culture and community and a declaration that hope lives in this place. We salute you and congratulate you on moving the dial and watch in admiration".

Sir Tim Smit, co-founder of Cornwall's Eden Project

"The E2M project is a beacon of hope in a world where the young feel lonely, afraid and isolated".
Professor Dame Sue Black, Pro-Vice Chancellor (Engagement), Lancaster University

"I am hugely impressed with the vision, values and existing achievements of E2M. Our young people are growing up in a world which has stripped words like 'connection', 'like' and even 'friend' of any real meaning, and E2M acts as an antidote – restoring creativity, communion, intrinsic motivation and critical engagement to their lives".

Dr Barry J Hymer, Emeritus Professor of Psychology in Education, University of Cumbria

"I believe that E2M's vision to prevent mental health problems in young people will be immensely successful... E2M will undoubtedly help counteract the stress, loneliness and lack of resilience that is the root of so many emotional problems in the younger generation".

Sue Smith, Deputy Chief Executive and Executive Chief Nurse, NHS – University Hospitals of Morecambe Bay

"What is impressive about the E2M model is that it brings together resources from organisations in the public, not-for-profit and business sectors to create supportive experiences for young people".

Gina Dowding MEP, MEP North West England (Green Party)

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Financial Review

The total income for the period was £133,861, comprising 88% restricted funds (£118,060) and 12% unrestricted funds (£15,801).

Escape2Make received income from the following trusts and organisations:

Arts Council	£1,500	Towards Green Festival
Banks Lyon Memorial Trust	£5,000	Towards Cabaret
Barton Grange	£5,000	Towards Green Festival
Brabners	£1,500	Towards Press Club
Duchy of Lancaster	£5,000	Towards Cabaret
ICB NHS	£41,000	Towards Chief Operating Officer and Marketing and Admin Lead roles
LDCVS Youth Foundation	£2,000	Towards Cabaret – providing food for young people
National Lottery Awards for All	£10,000	Towards Cabaret
Neighbourhood Community Project	£3,000	Towards Cabaret
The Areti Charitable Trust	£15,000	Towards Green Club, Bicycle Club and Duke of Edinburgh (taking place in 2023-24)
The Fore	£4,200	Towards Production Executive role
The Lovington Foundation	£15,000	Towards Cabaret
Walney Community Fund	£4,860	Towards Cabaret
You Are The Star Trust	£5,000	Towards Cabaret

Donations from the public constituted 11% of income (£15,801).

Reserves

As at 31st March 2023, the unrestricted reserves stood at £18,906.

The trustees reviewed the reserves policy during the year and agreed that the target for unrestricted reserves would be three months of running costs. The reserves policy and the analysis of income and expenditure will be reviewed on an annual basis.

Trustees

No remuneration is paid to any Trustees for their services as a Trustee, nor did any trustee have a material interest in any of the charity's contracts during the year.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Staff

We do not plan to directly employ staff in the immediate future, instead drawing on appropriate skills and experience from arts and creative facilitators, production managers and event planners as freelancers.

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of volunteers who support the organisation more generally.

Plans for the Future

In the next year we seek to:

- Deliver 1 major project: a Heritage Market Festival in Winter 2023. £75,600 funding has already been secured from the National Lottery Heritage Fund
- Secure funding for a Green Festival for Summer 2024. £25,000 has been secured from Rathbones. We will seek to raise a further £25,000
- Establish 3 new ongoing activities: a Green Club, Bicycle Club and Craft Club. Funding has been secured for these activities from Areti (£10,000) and Lancaster CVS Pots of Possibility fund (£2,500)
- Begin offering Duke of Edinburgh Bronze Award for young people, including running an overnight residential in Summer 2023. Funding has already been secured from Areti (£5,000)
- Create and recruit a new role, Production Assistant (0.4FTE). Funding has been secured from UK Shared Prosperity Fund (£9,455 over 2 years) and Banks Lyon Memorial Trust (£4,800)
- Raise funds to sustain existing roles: COO and Marketing and Admin Lead/Company Manager
- Write a new Business Plan better reflecting our current activity and strategic plans
- Develop an evaluation partnership with the University of Cumbria, focused on impact of our activity, and develop partnerships with Oxford University and Lancaster University around other areas of impact evaluation
- Rewrite our organisational policies ensuring they are robust and reflect our present and future delivery model
- Develop our plans for an E2M building and an interim space to be a home for our organisation and activity in the short term (2024-26)

Beyond 2024 we seek to:

- Secure our own premises in Lancaster where we can host our courses, workshops and events and also provide a creative space for young people to meet up and spend time pursuing self-guided creative activities
- Scale up and replicate our model in different locations

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees.

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees



Jenny Natusch
Trustee

Approved by the Board on 30/01/2024.....

ESCAPE2MAKE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ESCAPE2MAKE FOR THE PERIOD ENDED 31 MARCH 2023

I report on the accounts of the Charity for the period ended 31 March 2023, which are set out on pages 9 to 20.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jack Steer ACA
Independent Examiner
14 Mannin Way
Lancaster Business Park
Lancaster
Lancashire
LA1 3SW

30/01/2024

ESCAPE2MAKE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	15,801	5,000	20,801	17,266
Charitable activities	4	-	113,060	113,060	124,300
Total		15,801	118,060	133,861	141,566
Expenditure on:					
Charitable activities	5	20,658	128,827	149,485	58,461
Total		20,658	128,827	149,485	58,461
Net income/(expenditure)		(4,857)	(10,767)	(15,624)	83,105
Transfers between funds	10	-	-	-	-
Net movement in funds		(4,857)	(10,767)	(15,624)	83,105
Reconciliation of funds:					
Total funds brought forward		23,763	85,316	109,079	25,974
Total funds carried forward	10	18,906	74,549	93,455	109,079

The Statement of Financial Activities includes all gains and losses in the period and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

ESCAPE2MAKE

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand		94,607		110,135	
		<hr/>		<hr/>	
		94,607		110,135	
Creditors: amounts falling due within one year	9	(1,152)		(1,056)	
		<hr/>		<hr/>	
Net current assets		93,455		109,079	
		<hr/>		<hr/>	
Total assets less current liabilities		93,455		109,079	
		<hr/>		<hr/>	
Net assets		93,455		109,079	
		<hr/> <hr/>		<hr/> <hr/>	
Funds:					
Unrestricted funds	10	18,906		23,763	
Restricted funds	10	74,549		85,316	
		<hr/>		<hr/>	
Total funds		93,455		109,079	
		<hr/> <hr/>		<hr/> <hr/>	

These accounts were approved by the Trustees and authorised for issue on the 30/01/2024..... and are signed on their behalf by:



.....
Jenny Natusch
Trustee

The notes on pages 11 to 20 form part of these financial statements.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

Legal form

The entity is registered as a charity in England and Wales with registration number 1183572. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from grants and other donations are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

Donated services where quantifiable and measurable are recognised in income with a corresponding cost to the charity. The charity estimates the open market value of such services.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include governance costs.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies (continued)

Creditors

Creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

Designated funds – these are funds set aside by Trustees for a particular purpose from unrestricted funds.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and fundraising	15,801	-	15,801	15,266
Donated services	-	-	-	-
Sponsorship	-	5,000	5,000	2,000
	15,801	5,000	20,801	17,266

Of the income from donations and legacies in the comparative year, £2,000 was restricted and £15,266 was unrestricted.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
The Areti Charitable Trust	-	15,000	15,000	25,000
Banks Lyon Memorial Trust	-	5,000	5,000	1,900
Brabners	-	1,500	1,500	-
Duchy of Lancaster	-	5,000	5,000	-
ICB NHS	-	41,000	41,000	-
LDCVS Youth Foundation	-	2,000	2,000	-
National Lottery Awards for All	-	10,000	10,000	-
Neighbourhood Community Project	-	3,000	3,000	-
The Fore	-	4,200	4,200	21,600
Lovington Foundation	-	15,000	15,000	-
Walney Community Fund	-	4,860	4,860	-
You Are the Star Trust	-	5,000	5,000	-
Rank Foundation	-	-	-	50,000
Arts Council	-	1,500	1,500	13,500
Badur Foundation	-	-	-	4,000
Police & Crime Commissioner	-	-	-	700
Arnold Clark	-	-	-	1,000
Hoare Trustees	-	-	-	1,000
The Lovington Foundation	-	-	-	5,000
North Star Project	-	-	-	600
	-	113,060	113,060	124,300

Of the income from charitable activities in the comparative period, £7,600 was unrestricted and £116,700 was restricted funds.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

5 Expenditure on charitable activities

Activity	Promotion of well-being of young people		Total 2023	Total 2022
	Unrestricted funds	Restricted funds		
	£	£		
Programme costs	289	17,905	18,194	852
Marketing and communication costs	2,270	2,770	5,040	3,989
Contractor costs	2,994	14,081	17,075	15,102
Office costs	67	-	67	63
Workshop facilitators	3,475	46,477	49,952	12,552
Venue hire	80	6,765	6,845	755
Production admin	67	36,636	36,703	23,118
Travel and Entertaining	-	2,284	2,284	-
Subscriptions	158	342	500	-
Support Costs (note 6)	11,258	1,567	12,825	2,030
	20,658	128,827	149,485	58,461

Expenditure on charitable activities in the comparative period comprised of £21,472 in unrestricted funds and £36,989 in restricted funds.

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Legal costs	7,788	130	7,918	190
Independent examination	1,152	-	1,152	1,056
Insurance	1,917	-	1,917	206
Other accountancy costs	-	-	-	182
Staff Training	-	1,437	1,437	150
Volunteer costs	-	-	-	-
Bank and commission charges	180	-	180	216
Sundries	221	-	221	30
	11,258	1,567	12,825	2,030

Support costs in the comparative period comprised of £1,880 in unrestricted funds and £150 in restricted funds.

7 Net (income)/expenditure

	2023 £	2022 £
Net income stated after charging:		
Independent examiner's remuneration:		
- independent examination fee	1,152	1,056

8 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity. No salaries or wages have been paid to employees or Trustees during the period. Trustees have received no expenses in the period except for reimbursed charity expenditure.

9 Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	1,152	1,056
	1,152	1,056

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

10 Analysis of charitable funds: Current period

	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
General funds	23,763	15,801	(20,658)	-	18,906
Designated funds	-			-	-
Total unrestricted funds	23,763	15,801	(20,658)	-	18,906
Restricted funds					
Banks Lyon Memorial Trust	-	5,000	-	-	5,000
The Areti Charitable Trust	24,825	15,000	(26,196)	-	13,629
The Fore	12,957	4,200	(13,510)	-	3,647
Rank Foundation	37,801	-	(27,828)	-	9,973
Arts Council	7,381	1,500	(8,881)	-	-
Badur Foundation	2,352	-	(1,804)	-	548
Barton Grange	-	5,000	(5,000)	-	-
Brabners	-	1,500	-	-	1,500
Duchy of Lancaster	-	5,000	(4,897)	-	103
ICB NHS	-	41,000	(9,563)	-	31,437
LDCVS Youth Foundation	-	2,000	(1,719)	-	281
National Lottery Awards for All	-	10,000	(10,000)	-	-
Neighbourhood Community Project	-	3,000	(2,263)	-	737
The Lovington Foundation	-	15,000	(13,934)	-	1,066
Walney Community Fund	-	4,860	(3,232)	-	1,628
You are The Star Trust	-	5,000	-	-	5,000
Total restricted funds	85,316	118,060	(128,827)	-	74,549
Total funds	109,079	133,861	(149,485)	-	93,455

Banks Lyon Memorial Trust – to fund an arts consultant to create a strategy and funding plan for the charity.

E&R Wilson Charitable Fund – to fund a production admin to plan projects out of lockdown, including the press and film clubs.

Lancaster City Council Community Fund – to fund a production admin to plan and produce a pen pals project during lockdown.

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Analysis of charitable funds: Current period (continued)

The Areti Charitable Trust – to fund costs associated with the Green Festival.

The Fore – to fund contractor costs to support organisational development.

Rank Foundation – to fund staff costs with contributions to a special film club project, equipment and contractor costs.

Arts Council - to fund costs associated with the Green Festival.

The Lovington Foundation – to fund operating costs.

Badur Foundation – to fund costs associated with the Cabaret.

Mazuma – to fund ongoing activity costs.

Police & Crime Commissioner – to fund operating costs.

Barton Grange - a local garden centre business who offered finance support towards our Green Festival.

Brabners - a law firm who offered support for our Press Club.

Duchy of Lancaster - a fund connected to the income from the Duchy, supported our Cabaret project

ICB NHS - fund connected to the NHS, supported our Marketing and Admin Lead and COO positions, seeking positive impact on young people's mental health.

LDCVS Youth Foundation – fund connected to Lancaster District CVS, focused on feeding young people involved in out of school activities - supported us to provide food for participants in our Cabaret.

National Lottery Awards for All - part of the National Lottery Community Fund, supported our Cabaret project.

Neighbourhood Community Project - A local funder, supported our Cabaret project

Walney Community Fund - Fund connected to the Walney Island wind farm, supported Cabaret project.

You are The Star Trust - local fund set up by an anonymous donor, supported Cabaret project.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

11 Analysis of charitable funds: Prior year

	At 1 June 2021 £	Income £	Expenditure £	Transfers £	At 31 May 2022 £
Unrestricted funds					
General funds	21,529	22,866	(20,632)	-	23,763
Designated funds	840	-	(840)	-	-
Total unrestricted funds	22,369	22,866	(21,472)	-	23,763
Restricted funds					
Banks Lyon Memorial Trust	3,200	1,900	(5,100)	-	-
E&R Wilson Charitable Fund	205	-	(205)	-	-
Lancaster City Council Community Fund	200	-	(200)	-	-
The Areti Charitable Trust	-	25,000	(175)	-	24,825
The Fore	-	21,600	(8,643)	-	12,957
Rank Foundation	-	50,000	(12,199)	-	37,801
Arts Council	-	13,500	(6,119)	-	7,381
Badur Foundation	-	4,000	(1,648)	-	2,352
Police & Crime Commissioner	-	700	(700)	-	-
Hotfoot	-	1,000	(1,000)	-	-
Mazuma	-	1,000	(1,000)	-	-
Total restricted funds	3,605	118,700	(36,989)	-	85,316
Total funds	25,974	141,566	(58,461)	-	109,079

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

12 Net assets by fund: Current period

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Current assets	20,058	74,549	94,607
Creditors: amounts falling due within one year	(1,152)	-	(1,152)
	<hr/>	<hr/>	<hr/>
	18,906	74,549	93,455
	<hr/>	<hr/>	<hr/>

13 Net asset by fund: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 May 2022 are represented by:			
Current assets	24,819	85,316	110,135
Creditors: amounts falling due within one year	(1,056)	-	(1,056)
	<hr/>	<hr/>	<hr/>
	23,763	85,316	109,079
	<hr/>	<hr/>	<hr/>

14 Related party transactions

One trustee was paid £7,753 for fundraising consultation work during the period . No related party transactions occurred in the comparative period.

15 Control

There was no ultimate controlling party during the current or prior period.

ESCAPE2MAKE

England & Wales - Charity number 1183572

Accounts



ESCAPE2MAKE

Charity Registration Number: 1183572

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 31st May 2022

ESCAPE2MAKE

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ESCAPE2MAKE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2022

Trustees

Dr Matthew MacDonald	Resigned October 2021
Stuart Marshall	Resigned December 2021
Toby Hudson	Resigned August 2021
Joseph Bourne	Resigned March 2022
Drew Rowlands, Chair	Resigned July 2022
Anne Mortensen	Resigned November 2022
Subhash Chatterjee	Resigned June 2022

Joanna Ball	Appointed March 2021
Jennifer Natusch	Appointed November 2018
Nicole Cobb	Appointed July 2021
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022
Jane Samson	Appointed January 2022
William Kistler, Chair	Appointed July 2022
David Beuzeval, Vice Chair	Appointed July 2022
Kamal Essa	Appointed November 2022
Lily McKernan	Appointed January 2023

Address

Marshrange
Castle Park
Lancaster
LA1 1YQ

Independent Examiner

MHA Moore & Smalley
St Mary's Gate
Priory Close
Lancaster
LA1 1XB

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MAY 2022

The Trustees of Escape2Make (E2M) present their report and the financial statements for the year ended 31 May 2022. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Trustees

The Trustees who served the charity during the period were as follows:

Dr Matthew MacDonald	Resigned October 2021
Stuart Marshall	Resigned December 2021
Toby Hudson	Resigned August 2021
Joseph Bourne	Resigned March 2022
Drew Rowlands, Chair	Resigned July 2022
Anne Mortensen	Resigned November 2022
Subhash Chatterjee	Resigned June 2022

Joanna Ball	Appointed March 2021
Jennifer Natusch	Appointed November 2018
Nicole Cobb	Appointed July 2021
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022
Jane Samson	Appointed January 2022

Purposes and Aims

Our charity's purposes as set out in its governing document are:

To act as a resource for young people up to the age of 11-18 living in Lancashire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

1. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
2. advancing education;
3. providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in this our inaugural year.

The focus of our work

E2M is a pioneering, grassroots, youth-led charitable organisation supporting the wellbeing of 11-18-year-olds by providing free creative programmes feeding into community-based events. We contract local creative practitioners, local and national businesses, cultural organisations and universities to facilitate our programmes, which are carefully crafted to inspire and motivate young people to discover new talents, passions, and how these can be used to give back to the community.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

E2M is fighting back against the repercussions of a decade of statutory youth provision cuts and the now all-consuming presence of social media. Young people resultantly have nowhere to go out of school hours besides costly and sport-based clubs and are left to their own devices in their bedrooms with nothing but unhealthy use of television and the internet as entertainment. Bereft of activity, safe space and face-to-face communication, it is unsurprising that young people are officially the loneliest age group, experiencing the poorest mental health in the UK in higher numbers than ever before. E2M is a mental escape from the pressures of school, homelife and anxieties proven to be caused by use of social media, providing a haven for young people to meet face-to-face and create things side-by-side in an offline environment. We allow young people to make things, make friends, and make a difference.

Our programmes also provide unique educational experiences for young people struggling with the narrowing options on offer by the national school curriculum. Funding restrictions have gradually forced schools to lessen both GCSE and A Level subjects available in comprehensive schools, all too often resulting in the near extinction of 'non-core' subjects, including art, drama, food and design technologies. E2M, by offering vocational skill workshops ranging from 'zine' magazine editing and hair styling to film animation and chocolate making, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative educational channels offered after GCSE. Discovery of a talent or interest that would otherwise have gone unidentified could encourage struggling young people to stay in education, as well as increasing self-worth and motivation to do well in order to pursue a chosen interest.

Activities

For most of 2020, we paused activities due to the impact of the COVID-19 pandemic. We place great importance on supporting young people to move away from screens and get involved in offline, face-to-face creative projects, which were impossible for us to deliver safely during periods of lockdown.

In 2021 we returned to regular activity, re-starting ongoing workshops which were free for young people to attend. These included a film and press club, facilitated by local professional artists, which supported participants to make short films and publications such as zines. Yoga sessions supported wellbeing, targeting the impact of a mental health crisis among teenagers. An architecture group worked with a local architecture firm to begin developing plans for an E2M building. We started a youth board, recruiting ten young people who have been involved in other activity run by E2M to help guide the direction of the organisation. The youth board meets monthly and help us make decisions around programme design, marketing, recruitment and our overarching aims and theory of change.

We secured funding and began planning towards a Green Festival, to take place in Summer 2022. We planned 15, 5-week workshop programmes, each led by a local creative professional or organisation, with 150 free places available for young people. Each programme works towards an outcome that contributes to a final Festival, to take place in Scotch Quarry, a community-run park in Lancaster. This would be a free event for the community, showcasing the work conducted in workshops through selling items created, delivering performances and inviting people to take part in activities.

Our second major project, a Cabaret event, is planned for early 2023, with some funding already secured and activity beginning to be planned.

Advocates of E2M

"The E2M project is a beacon of hope in a world where the young feel lonely, afraid and isolated".
Professor Dame Sue Black, Pro-Vice Chancellor (Engagement), Lancaster University

"I am hugely impressed with the vision, values and existing achievements of E2M. Our young people are growing up in a world which has stripped words like 'connection', 'like' and even 'friend' of any real meaning, and E2M acts as an antidote – restoring creativity, communion, intrinsic motivation and critical engagement to their lives".
Dr Barry J Hymer, Emeritus Professor of Psychology in Education, University of Cumbria

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

"I believe that E2M's vision to prevent mental health problems in young people will be immensely successful... E2M will undoubtedly help counteract the stress, loneliness and lack of resilience that is the root of so many emotional problems in the younger generation".

Sue Smith, Deputy Chief Executive and Executive Chief Nurse, NHS – University Hospitals of Morecambe Bay

"What is impressive about the E2M model is that it brings together resources from organisations in the public, not-for-profit and business sectors to create supportive experiences for young people".

Gina Dowding MEP, MEP North West England (Green Party)

Financial Review

The total income for the year was £141,566, comprising 84% restricted funds (£118,700) and 16% unrestricted funds (£22,866).

Escape2Make received income from the following trusts and organisations:

Rank Foundation	£50,000	covering staff costs (Production Executive and Marketing and admin lead), with contributions to a special Film Club project and equipment and some contractor costs)
The Areti Charitable Trust	£25,000	towards Green Festival
The Fore	£21,600	towards contractor costs (Production Executive and some contractor costs to support organisational development)
Arts Council	£13,500	towards Green Festival
The Lovington Foundation	£5,000	towards operating costs
Badur Foundation	£4,000	towards Cabaret
Banks Lyon Memorial Trust	£1,900	towards contractor costs
Hoare Trustees	£1,000	towards operating costs
Hotfoot	£1,000	towards ongoing activity
Mazuma	£1,000	towards ongoing activity
Police & Crime Commissioner	£700	towards operating costs

Donations from the public constituted 11% of income (£15,266).

Reserves

As at 31st May 2022, the unrestricted reserves stood at £23,763.

The trustees reviewed the reserves policy during the year and agreed that the target for unrestricted reserves would be three months of running costs. The reserves policy and the analysis of income and expenditure will be reviewed on an annual basis.

Trustees

No remuneration is paid to any Trustees for their services as a Trustee, nor did any trustee have a material interest in any of the charity's contracts during the year.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

Staff

We do not plan to directly employ staff in the immediate future, instead drawing on appropriate skills and experience from arts and creative facilitators, production managers and event planners as freelancers.

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of volunteers who support the organisation more generally.

Plans for the Future

In the next year we seek to:

- Deliver 2 major projects: Green Festival (Summer 2022) and Cabaret (Early 2023), reaching 200 young people
- Establish 4 ongoing activities: Film Club, Press Club, Architecture Club and Yoga
- Develop our youth board, pairing members with trustees from E2M's Board
- Recruit a Chief Operating Officer to lead on fundraising and organisational development
- Develop relationships with academic partners to create an evaluation framework
- Further develop our business plan, theory of change and plans for a building

Beyond 2023 we seek to:

- Secure our own premises in Lancaster where we can host our courses, workshops and events and also provide a creative space for young people to meet up and spend time pursuing self-guided creative activities
- Scale up and replicate our model in different locations

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees.

ESCAPE2MAKE

**TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022**

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees



**Jenny Natusch
Trustee**

Approved by the Board on 21/03/2023

ESCAPE2MAKE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ESCAPE2MAKE FOR THE YEAR ENDED 31 MAY 2022

I report on the accounts of the Charity for the year ended 31 May 2022, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB
21/03/2023
.....

ESCAPE2MAKE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	15,266	2,000	17,266	16,680
Charitable activities	4	7,600	116,700	124,300	6,500
Total		22,866	118,700	141,566	23,180
Expenditure on:					
Charitable activities	5	21,472	36,989	58,461	12,451
Total		21,472	36,989	58,461	12,451
Net income/(expenditure)		1,394	81,711	83,105	10,729
Transfers between funds	10	-	-	-	-
Net movement in funds		1,394	81,711	83,105	10,729
Reconciliation of funds:					
Total funds brought forward		22,369	3,605	25,974	15,245
Total funds carried forward	10	23,763	85,316	109,079	25,974

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

ESCAPE2MAKE

BALANCE SHEET

AS AT 31 MAY 2022

		2022		2021	
		£	£	£	£
Current assets					
Cash at bank and in hand		110,135		28,229	
		<u>110,135</u>		<u>28,229</u>	
Creditors: amounts falling due within one year	9	(1,056)		(2,255)	
		<u>109,079</u>		<u>25,974</u>	
Net current assets				25,974	
Total assets less current liabilities		<u>109,079</u>		<u>25,974</u>	
Net assets		<u>109,079</u>		<u>25,974</u>	
Funds:					
Unrestricted funds	10	23,763		22,369	
Restricted funds	10	85,316		3,605	
		<u>109,079</u>		<u>25,974</u>	
Total funds		<u>109,079</u>		<u>25,974</u>	

These accounts were approved by the Trustees and authorised for issue on the 21/03/2023 and are signed on their behalf by:



.....
Jenny Natusch
Trustee

The notes on pages 10 to 17 form part of these financial statements.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

Legal form

The entity is registered as a charity in England and Wales with registration number 1183572. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from grants and other donations are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

Donated services where quantifiable and measurable are recognised in income with a corresponding cost to the charity. The charity estimates the open market value of such services.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include governance costs.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies (continued)

Creditors

Creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

Designated funds – these are funds set aside by Trustees for a particular purpose from unrestricted funds.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and fundraising	15,266	-	15,266	14,400
Donated services	-	-	-	2,280
Sponsorship	-	2,000	2,000	-
	15,266	2,000	17,266	16,680

All income from donations and legacies in the comparative year was unrestricted.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
The Areti Charitable Trust	-	25,000	25,000	-
Banks Lyon Memorial Trust	-	1,900	1,900	5,000
E&R Wilson Charitable Fund	-	-	-	1,500
The Fore	-	21,600	21,600	-
Rank Foundation	-	50,000	50,000	-
Arts Council	-	13,500	13,500	-
Badur Foundation	-	4,000	4,000	-
Police & Crime Commissioner	-	700	700	-
Arnold Clark	1,000	-	1,000	-
Hoare Trustees	1,000	-	1,000	-
The Lovington Foundation	5,000	-	5,000	-
North Star Project	600	-	600	-
	7,600	116,700	124,300	6,500

Income from charitable activities in the comparative period were entirely from restricted funds.

5 Expenditure on charitable activities

Activity	Promotion of well-being of young people		Total 2022 £	Total 2021 £
	Unrestricted funds £	Restricted funds £		
Programme costs	486	366	852	3,895
Marketing and communication costs	2,466	1,523	3,989	2,280
Contractor costs	4,803	10,299	15,102	5,072
Office costs	63	-	63	-
Workshop facilitators	9,904	2,648	12,552	-
Venue hire	311	444	755	-
Production admin	1,559	21,559	23,118	-
Support Costs (note 6)	1,880	150	2,030	1,204
	21,472	36,989	58,461	12,451

Expenditure on charitable activities in the comparative period comprised of £8,556 in unrestricted funds and £3,895 in restricted funds.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Legal costs	190	-	190	-
Independent examination	1,056	-	1,056	690
Insurance	206	-	206	298
Other accountancy costs	182	-	182	-
Staff Training	-	150	150	-
Volunteer costs	-	-	-	-
Bank and commission charges	216	-	216	216
Sundries	30	-	30	-
	1,880	150	2,030	1,204

Support cost were all from unrestricted funds in the comparative period.

7 Net (income)/expenditure

	2022 £	2021 £
Net income stated after charging:		
Independent examiner's remuneration:		
- independent examination fee	1,056	690

8 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity. No salaries or wages have been paid to employees or Trustees during the year. Trustees have received no expenses in the period except for reimbursed charity expenditure.

9 Creditors: Amounts falling due within one year

	2022 £	2021 £
Creditors	-	785
Accruals	1,056	1,470
	1,056	2,255

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

10 Analysis of charitable funds: Current year

	At 1 June 2021 £	Income £	Expenditure £	Transfers £	At 31 May 2022 £
Unrestricted funds					
General funds	21,529	22,866	(20,632)	-	23,763
Designated funds	840	-	(840)	-	-
Total unrestricted funds	22,369	22,866	(21,472)	-	23,763
Restricted funds					
Banks Lyon Memorial Trust	3,200	1,900	(5,100)	-	-
E&R Wilson Charitable Fund	205	-	(205)	-	-
Lancaster City Council Community Fund	200	-	(200)	-	-
The Areti Charitable Trust	-	25,000	(175)	-	24,825
The Fore	-	21,600	(8,643)	-	12,957
Rank Foundation	-	50,000	(12,199)	-	37,801
Arts Council	-	13,500	(6,119)	-	7,381
Badur Foundation	-	4,000	(1,648)	-	2,352
Police & Crime Commissioner	-	700	(700)	-	-
Hotfoot	-	1,000	(1,000)	-	-
Mazuma	-	1,000	(1,000)	-	-
Total restricted funds	3,605	118,700	(36,989)	-	85,316
Total funds	25,974	141,566	(58,461)	-	109,079

Banks Lyon Memorial Trust – to fund an arts consultant to create a strategy and funding plan for the charity.

E&R Wilson Charitable Fund – to fund a production admin to plan projects out of lockdown, including the press and film clubs.

Lancaster City Council Community Fund – to fund a production admin to plan and produce a pen pals project during lockdown.

The Areti Charitable Trust – to fund costs associated with the Green Festival.

The Fore – to fund contractor costs to support organisational development.

Rank Foundation – to fund staff costs with contributions to a special film club project, equipment and contractor costs.

Arts Council - to fund costs associated with the Green Festival.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

10 Analysis of charitable funds: Current year (continued)

The Lovington Foundation – to fund operating costs.

Badur Foundation – to fund costs associated with the Cabaret.

Hoare Trustees – to fund operating costs.

Hotfoot – to fund ongoing activity costs.

Mazuma – to fund ongoing activity costs.

Police & Crime Commissioner – to fund operating costs.

11 Analysis of charitable funds: Prior year

	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
Unrestricted funds					
General funds	13,405	16,680	(8,556)	-	21,529
Designated funds	840	-	-	-	840
Total unrestricted funds	14,245	16,680	(8,556)	-	22,369
Restricted funds					
Banks Lyon Memorial Trust	-	5,000	(1,800)	-	3,200
E&R Wilson Charitable Fund	-	1,500	(1,295)	-	205
Lancaster City Council Community Fund	1,000	-	(800)	-	200
Total restricted funds	1,000	6,500	(3,895)	-	3,605
Total funds	15,245	23,180	(12,451)	-	25,974

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

12 Net assets by fund: Current year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 May 2022 are represented by:			
Current assets	24,819	85,316	110,135
Creditors: amounts falling due within one year	(1,056)	-	(1,056)
	<hr/>	<hr/>	<hr/>
	23,763	85,316	109,079
	<hr/>	<hr/>	<hr/>

13 Net asset by fund: Prior year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 May 2021 are represented by:			
Current assets	23,359	4,870	28,229
Creditors: amounts falling due within one year	(990)	(1,265)	(2,255)
	<hr/>	<hr/>	<hr/>
	22,369	3,605	25,974
	<hr/>	<hr/>	<hr/>

14 Related party transactions

No related party transactions occurred in the current or comparative period.

15 Control

There was no ultimate controlling party during the current or prior period.

ESCAPE2MAKE

England & Wales - Charity number 1183572

Accounts



ESCAPE2MAKE

Charity Registration Number: 1183572

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 31st May 2021

ESCAPE2MAKE

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ESCAPE2MAKE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2021

Trustees

Dr Matthew MacDonald	<i>(Resigned 5 October 2021)</i>
Jennifer Natusch	
Eleanor Chapman FRSA	<i>(Resigned 17 November 2020)</i>
Stuart Marshall	<i>(Resigned 31 December 2021)</i>
Toby Hudson	<i>(Resigned 20 August 2021)</i>

Appointed

Joseph Bourne	4 January 2021
Anne Mortensen	4 January 2021
Joanna Ball	1 March 2021
Drew Rowlands, Chair	1 July 2021
Nicole Cobb	1 July 2021
Peter Charnley	1 December 2021
Melanie McKay	1 January 2022
Jane Samson	18 January 2022
Subhash Chatterjee	8 February 2022

Address

Marshrange
Castle Park
Lancaster
LA1 1YQ

Independent Examiner

Moore & Smalley
St Mary's Gate
Priory Close
Lancaster
LA1 1XB

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MAY 2021

The Trustees of Escape2Make (E2M) present their report and the financial statements for the year ended 31 May 2021. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Trustees

The Trustees who served the charity during the period were as follows:

Dr Matthew MacDonald	<i>(Resigned 5 October 2021)</i>
Jennifer Natusch	
Eleanor Chapman FRSA	<i>(Resigned 17 November 2020)</i>
Stuart Marshall	<i>(Resigned 31 December 2021)</i>
Toby Hudson	<i>(Resigned 20 August 2021)</i>
	<i>Appointed</i>
Joseph Bourne	4 January 2021
Anne Mortensen	4 January 2021
Joanna Ball	1 March 2021
Drew Rowlands, Chair	1 July 2021
Nicole Cobb	1 July 2021
Peter Charnley	1 December 2021
Melanie McKay	1 January 2022
Jane Samson	18 January 2022
Subhash Chatterjee	8 February 2022

Purposes and Aims

Our charity's purposes as set out in its governing document are:

To act as a resource for young people up to the age of 11-18 living in Lancashire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

1. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
2. advancing education;
3. providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in this our inaugural year.

The focus of our work

E2M is a pioneering, grassroots, youth-led charitable organisation supporting the wellbeing of 11-18-year-olds by providing free creative programmes feeding into community-based events. We contract local creative practitioners, local and national businesses, cultural organisations and universities to facilitate our programmes, which are carefully crafted to inspire and motivate young people to discover new talents, passions, and how these can be used to give back to the community.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

E2M is fighting back against the repercussions of a decade of statutory youth provision cuts and the now all-consuming presence of social media. Young people resultantly have nowhere to go out of school hours besides costly and sport-based clubs and are left to their own devices in their bedrooms with nothing but unhealthy use of television and the internet as entertainment. Bereft of activity, safe space and face-to-face communication, it is unsurprising that young people are officially the loneliest age group, experiencing the poorest mental health in the UK in higher numbers than ever before. E2M is a mental escape from the pressures of school, homelife and anxieties proven to be caused by use of social media, providing a haven for young people to meet face-to-face and create things side-by-side in an offline environment. We allow young people to make things, make friends, and make a difference.

Our programmes also provide unique educational experiences for young people struggling with the narrowing options on offer by the national school curriculum. Funding restrictions have gradually forced schools to lessen both GCSE and A Level subjects available in comprehensive schools, all too often resulting in the near extinction of 'non-core' subjects, including art, drama, food and design technologies. E2M, by offering vocational skill workshops ranging from 'zine' magazine editing and hair styling to film animation and chocolate making, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative educational channels offered after GCSE. Discovery of a talent or interest that would otherwise have gone unidentified could encourage struggling young people to stay in education, as well as increasing self-worth and motivation to do well in order to pursue a chosen interest.

Activities

E2M were hoping to deliver a Mini Green Festival and a Cabaret for the Over 70's in summer 2020. Each event was going to have approximately 15 free creative 5-week courses leading up to it. However, with Covid-19 around we realised that this wasn't going to be easy so we paused delivery.

Part of Escape2Make's aim is to help young people escape from their struggles (including social media) and make friends in real life away from screens, so we made the decision not to shift our workshops on-line. Instead we decided to use the year to develop our board, strategy, a mixed funding model and relationships with partners and potential partners. We also began exploring the idea of becoming a social franchise in future as we continued to get more interest from other parts of the UK in our brand, grass roots model and methodology. E2M was only 1 year old, so in many ways the timing worked well for us as a new charity.

We also formed a strong relationship with The Eden Project, who are hoping to open Eden North in Morecambe in a few years. The Eden Project have offered to help work with the young people on our Architecture Group to design the E2M building - reimagining sustainable youth centres for the 21st century.

Advocates of E2M

"The E2M project is a beacon of hope in a world where the young feel lonely, afraid and isolated".
Professor Dame Sue Black, Pro-Vice Chancellor (Engagement), Lancaster University

"I am hugely impressed with the vision, values and existing achievements of E2M. Our young people are growing up in a world which has stripped words like 'connection', 'like' and even 'friend' of any real meaning, and E2M acts as an antidote – restoring creativity, communion, intrinsic motivation and critical engagement to their lives".

Dr Barry J Hymer, Emeritus Professor of Psychology in Education, University of Cumbria

"I believe that E2M's vision to prevent mental health problems in young people will be immensely successful.... E2M will undoubtedly help counteract the stress, loneliness and lack of resilience that is the root of so many emotional problems in the younger generation".

Sue Smith, Deputy Chief Executive and Executive Chief Nurse, NHS – University Hospitals of Morecambe Bay

"What is impressive about the E2M model is that it brings together resources from organisations in the public, not-for-profit and business sectors to create supportive experiences for young people".

Gina Dowding MEP, MEP North West England (Green Party)

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

Financial Review

The total income for the year was £23,180, comprising 28% restricted funds (£6,500) and 72% unrestricted funds (£16,680).

Escape2Make received income from the following trusts and organisations:

Banks Lyon Memorial Trust	£5,500 towards contractor costs
Wilson Charitable Fund	£1,500 towards production admin costs

Donations from the public constituted 62% of income (£14,400) and services donated in kind 10% (£2,280).

Reserves

As at 31st May 2021, the unrestricted reserves stood at £22,369.

The trustees reviewed the reserves policy during the year and agreed that the target for unrestricted reserves would be three months of running costs. The reserves policy and the analysis of income and expenditure will be reviewed on an annual basis.

Trustees

No remuneration is paid to any Trustees for their services as a Trustee, nor did any trustee have a material interest in any of the charity's contracts during the year.

Staff

We do not plan to directly employ staff in the immediate future, instead drawing on appropriate skills and experience from arts and creative facilitators, production managers and event planners as freelancers.

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of volunteers who support the organisation more generally.

Plans for the Future

In the next year we seek to:

- Consolidate the organisation
- Deliver a program of 6-week courses which will culminate in wider community events
- Develop and implement a robust evaluation tool for assessing our activities
- Continue developing our methodology and establish our evidence base (design, set up, evaluate)

Beyond 2021 we seek to:

- Secure our own premises in Lancaster where we can host our courses, workshops and events and also provide a creative space for young people to meet up and spend time pursuing self-guided creative activities
- Scale up and replicate our model in different locations

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees.

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees



Jenny Natusch
Trustee

Approved by the Board on 01/03/2022

ESCAPE2MAKE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ESCAPE2MAKE FOR THE YEAR ENDED 31 MAY 2021

I report on the accounts of the Charity for the year ended 31 May 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

02/03/2022
.....

ESCAPE2MAKE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2021

		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	16,680	-	16,680	38,769
Charitable activities	4	-	6,500	6,500	26,000
Investments	5	-	-	-	11
Total		16,680	6,500	23,180	64,780
Expenditure on:					
Charitable activities	6	8,556	3,895	12,451	49,535
Total		8,556	3,895	12,451	49,535
Net income/(expenditure)		8,124	2,605	10,729	15,245
Transfers between funds	11	-	-	-	-
Net movement in funds		8,124	2,605	10,729	15,245
Reconciliation of funds:					
Total funds brought forward		14,245	1,000	15,245	-
Total funds carried forward	11	22,369	3,605	25,974	15,245

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

ESCAPE2MAKE

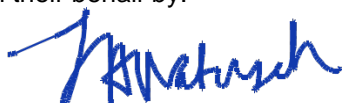
BALANCE SHEET

AS AT 31 MAY 2021

		2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		28,229		17,243	
		<u>28,229</u>		<u>17,243</u>	
Creditors: amounts falling due within one year	10	(2,255)		(1,998)	
		<u>25,974</u>		<u>15,245</u>	
Net current assets					
		<u>25,974</u>		<u>15,245</u>	
Total assets less current liabilities					
		<u>25,974</u>		<u>15,245</u>	
Net assets					
		<u>25,974</u>		<u>15,245</u>	
Funds:					
Unrestricted funds	11	22,369		14,245	
Restricted funds	11	3,605		1,000	
		<u>25,974</u>		<u>15,245</u>	
Total funds					
		<u>25,974</u>		<u>15,245</u>	

01/03/2022

These accounts were approved by the Trustees and authorised for issue on the and are signed on their behalf by:



.....
Jenny Natusch
Trustee

The notes on pages 9 to 15 form part of these financial statements.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

Legal form

The entity is registered as a charity in England and Wales with registration number 1183572. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

During the financial period and post year end, there has been an escalation of measures taken within society to combat the COVID-19 pandemic. The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from grants and other donations are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

Donated services where quantifiable and measurable are recognised in income with a corresponding cost to the charity. The charity estimates the open market value of such services.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include governance costs.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies (continued)

Creditors

Creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

Designated funds – these are funds set aside by Trustees for a particular purpose from unrestricted funds.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and fundraising	14,400	-	14,400	23,151
Donated services	2,280	-	2,280	15,618
	16,680	-	16,680	38,769

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
The Elspeth J Thompson Charitable Trust	-	-	-	7,000
Banks Lyon Memorial Trust	-	5,000	5,000	10,500
E&R Wilson Charitable Fund	-	1,500	1,500	1,500
The Galbraith Trust	-	-	-	5,000
Lancaster BID	-	-	-	1,000
Lancaster City Council Community Fund	-	-	-	1,000
	-	6,500	6,500	26,000

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Bank interest received	-	-	-	11
	-	-	-	11

6 Expenditure on charitable activities

Activity	Promotion of well-being of young people		Total 2021 £	Total 2020 £
	Unrestricted funds £	Restricted funds £		
Programme costs	-	3,895	3,895	26,910
Marketing and communication costs	2,280	-	2,280	11,000
Contractor costs	5,072	-	5,072	6,225
Office costs	-	-	-	690
Support Costs (note 7)	1,204	-	1,204	4,710
	8,556	3,895	12,451	49,535

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Legal costs	-	-	-	2,324
Independent examination	690	-	690	690
Insurance	298	-	298	712
Staff training	-	-	-	120
Volunteer costs	-	-	-	692
Bank and commission charges	216	-	216	162
Sundries	-	-	-	10
	1,204	-	1,204	4,710

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

8 Net (income)/expenditure

	2021	2020
	£	£
Net income stated after charging:		
Independent examiner's remuneration:		
- independent examination fee	<u>690</u>	<u>690</u>

9 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity. No salaries or wages have been paid to employees or Trustees during the year. Trustees have received no expenses in the period except for reimbursed charity expenditure.

10 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Creditors	785	1,308
Accruals	1,470	690
	<u>2,255</u>	<u>1,998</u>

11 Analysis of charitable funds: Current year

	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
Unrestricted funds					
General funds	13,405	16,680	(8,556)	-	21,529
Designated funds	840	-	-	-	840
Total unrestricted funds	<u>14,245</u>	<u>16,680</u>	<u>(8,556)</u>	-	<u>22,369</u>
Restricted funds					
Banks Lyon Memorial Trust	-	5,000	(1,800)	-	3,200
E&R Wilson Charitable Fund	-	1,500	(1,295)	-	205
Lancaster City Council Community Fund	1,000	-	(800)	-	200
Total restricted funds	<u>1,000</u>	<u>6,500</u>	<u>(3,895)</u>	-	<u>3,605</u>
Total funds	<u>15,245</u>	<u>23,180</u>	<u>(12,451)</u>	-	<u>25,974</u>

Banks Lyon Memorial Trust – to fund an arts consultant to create a strategy and funding plan for the charity.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

11 Analysis of charitable funds: Current year (continued)

E&R Wilson Charitable Fund – to fund a production admin to plan projects out of lockdown, including the press and film clubs.

Lancaster City Council Community Fund – to fund a production admin to plan and produce a pen pals project during lockdown.

12 LCC – to fund Analysis of charitable funds: Prior year

	Income	Expenditure	Transfers	At 31 May 2020
	£	£	£	£
Unrestricted funds				
General funds	37,790	(24,385)	-	13,405
Designated funds	990	(150)	-	840
Total unrestricted funds	38,780	(24,535)	-	14,245
Restricted funds				
The Elspeth J Thompson Charitable Trust	7,000	(7,000)	-	-
Banks Lyon Memorial Trust	10,500	(10,500)	-	-
E&R Wilson Charitable Fund	1,500	(1,500)	-	-
The Galbraith Trust	5,000	(5,000)	-	-
Lancaster BID	1,000	(1,000)	-	-
Lancaster City Council Community Fund	1,000	-	-	1,000
Total restricted funds	26,000	(25,000)	-	1,000
Total funds	64,780	(49,535)	-	15,245

13 Net assets by fund: Current year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 May 2021 are represented by:			
Current assets	23,359	4,870	28,229
Creditors: amounts falling due within one year	(990)	(1,265)	(2,255)
	22,369	3,605	25,974

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

14 Net asset by fund: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 May 2020 are represented by:			
Current assets	16,243	1,000	17,243
Creditors: amounts falling due within one year	(1,998)	-	(1,998)
	<hr/>	<hr/>	<hr/>
	14,245	1,000	15,245
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15 Related party transactions

No related party transactions occurred in the period.

16 Control

There was no ultimate controlling party during the current or prior period.